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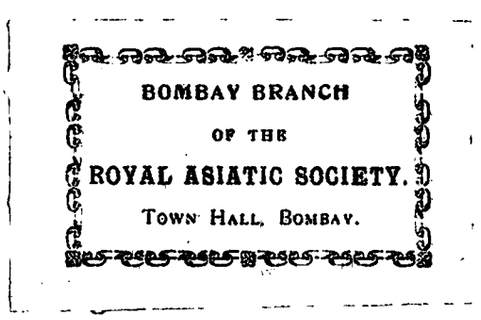

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Government of Bombay

BUDGET MEMORANDUM

FOR

1952-53

133169

Presented to the Legislature under Article 202 (1) of the Constitution of India

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Budget- Memorandum 1952-
Bombay Govt-

PREFACE

This publication is supplementary to the Civil Budget Estimates for 1952-53 and the Explanatory Memorandum thereon that were presented to the Legislature in January 1952. Paragraphs under the various major heads explain the variations between the budget estimates for 1951-52, the revised estimates for 1951-52 and the budget estimates for 1952-53.

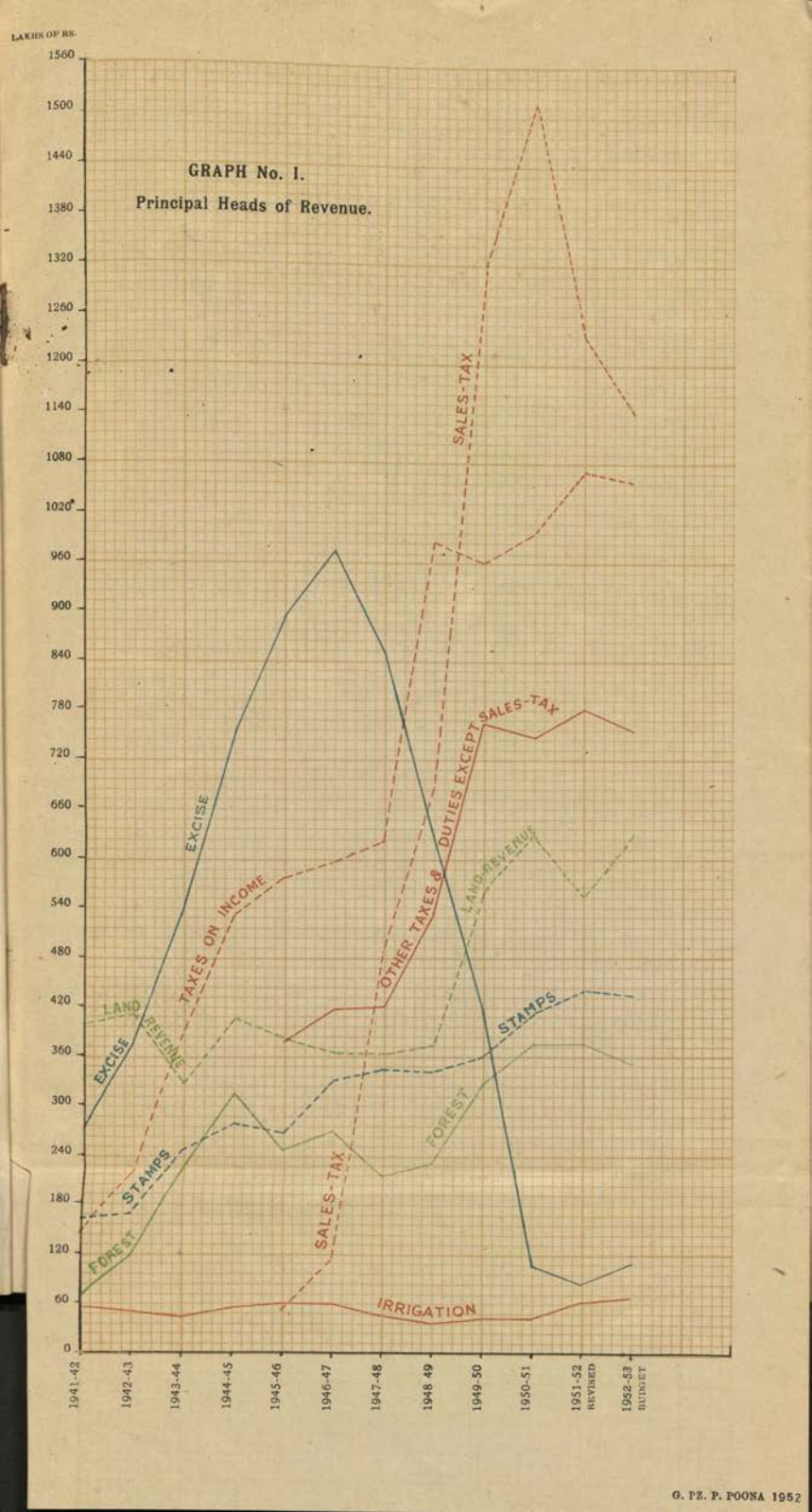
K Bk H 147—a

Government of Bombay

BUDGET MEMORANDUM FOR 1952-53

CONTENTS

	PAGES
ILLUSTRATIVE GRAPHS, I AND II	I & II
SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1952-53 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY	1-2
MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE—	
IV, Taxes on Income other than Corporation Tax... ...	3
VII & 7, Land Revenue	4-5
VIII & 8, State Excise	6-7
IX & 9, Stamps	8-9
X & 10, Forest	10-11
XI & 11, Registration	12
XII & 12, Receipts and Expenditure under Motor Vehicles Acts	13-14
XIII & 13, Other Taxes and Duties	15-16
XVII, XVIII & 17, 18, Irrigation Receipts, Interest on Debt and Maintenance Charges including Extensions and Improvements of Non-capital Works ...	34-38
19, Construction of Irrigation, Navigation, Embankment and Drainage Works	39
XX & 22, Interest	40-42
23, Appropriation for Reduction or Avoidance of Debt ...	43-44
25, General Administration...	45-46
XXI & 27, Administration of Justice	47-48
XXII & 28, Jails and Convict Settlements	49
XXIII & 29, Police	50-51
XXIV & 30, Ports and Pilotage	52
XXV-A & 33-A, Dangs District	53-54
36, Scientific Departments	55
XXVI & 37, Education	56-57
XXVII & 38, Medical	58-59
XXVIII & 39, Public Health	60-61
XXIX & 40, Agriculture	62-63
XXX & 41, Veterinary	64-65
XXXI & 42, Co-operation	66-67
XXXII & 43, Industries	68-69
43-A, Capital Outlay on Industrial Development ...	70
XXXVI & 47, Miscellaneous Departments	71-72
XXXIX & 50, Civil Works	73-75
XL & 51, Bombay Development Scheme...	82-83
XLI, Receipts from Electricity Schemes	84-87
52-A, Other Revenue Expenditure connected with Electricity Schemes	88
53, Capital Outlay on Electricity Schemes met out of Revenue	89
XLIII, Transfers from Famine Relief Fund and 54, Famine ...	90
54-A, Territorial and Political Pensions	91
54-B, Privy Purses and Allowances of Indian Rulers ...	92
XLIV & 55, Superannuation	93-94
XLV & 56, Stationery and Printing	95-96
XLVI & 57, Miscellaneous	97-98
XLVI-A, Receipts from Road Transport Scheme	99
L & 62, Miscellaneous Adjustments between Central and State Governments	100
LI & 63, Extraordinary Receipts and Charges	101
LII-A & 64-A, Transfers from and to the Revenue Reserve (The Bombay State Development Fund)	102
LII-B & 64-B, Civil Defence	103
68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue	104
70, Capital Outlay on Improvement of Public Health ...	105
71, Capital Outlay on Schemes of Agricultural Improvement and Research	106
72, Capital Outlay on Industrial Development	107



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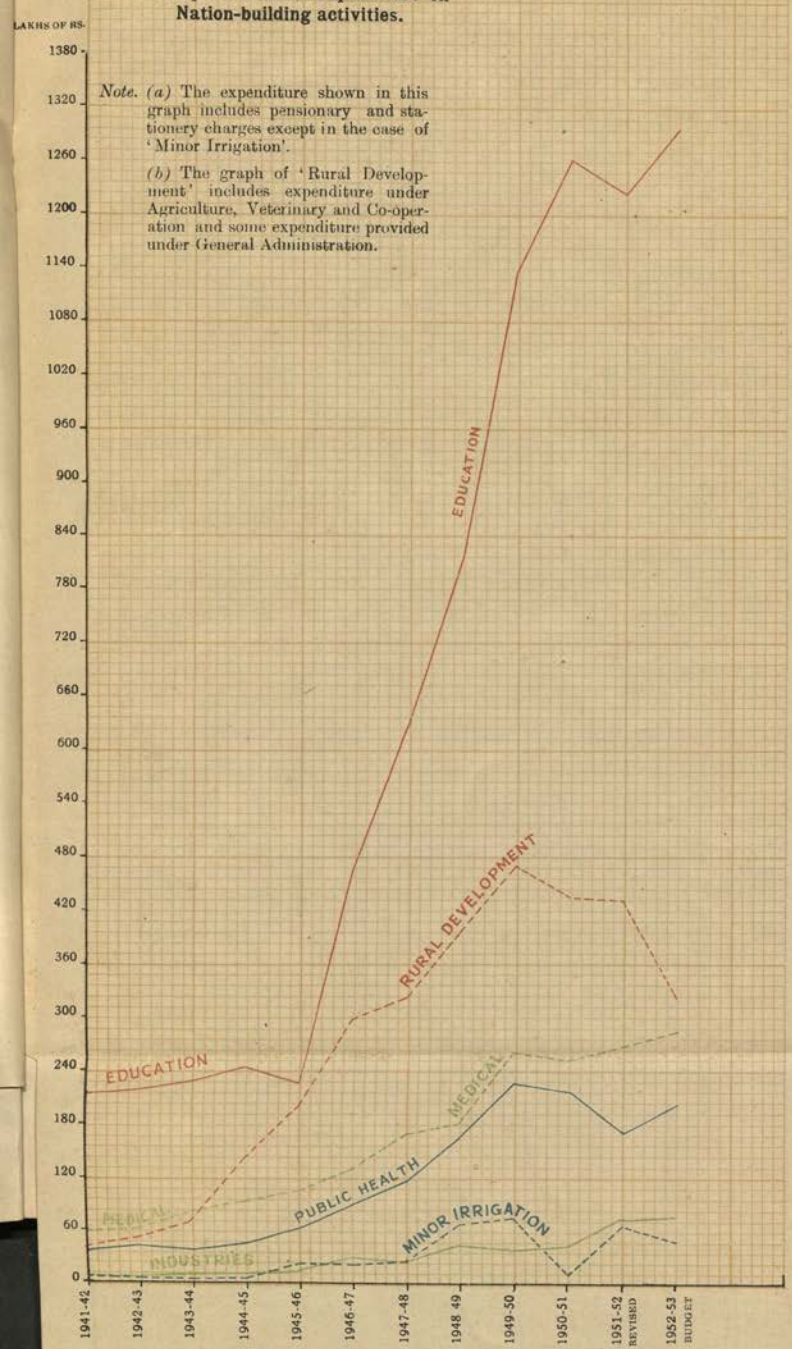
GRAPH No. II.

Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in this graph includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.

G. PZ. P. POONA 1952

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1952-53 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[In thousands of Rupees.]

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		Rs.
1	The Minister for Revenue, Agriculture and Forests.	Land Revenue	7, Land Revenue	1,76,01
2	The Minister for Finance, Prohibition and Industries.	State Excise	8, State Excise	46,46
3	The Minister for Revenue, Agriculture and Forests.	Stamps	9, Stamps	5,60
4	Do. ...	Forest	10, Forest	1,23,46
5	Do. ...	Registration	11, Registration	15,51
6	The Chief Minister ...	Charges on account of Motor Vehicles Acts...	12, Charges on account of Motor Vehicles Acts.	13,33
7	The Minister for Finance, Prohibition and Industries.	Other Taxes and Duties	13, Other Taxes and Duties	37,31
8	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Irrigation (including Working Expenses) ...	XVII.—*Deduct*—Working Expenses, "18, Other revenue expenditure financed from ordinary revenues" and "19, Construction of Irrigation, Navigation, Embankment and Drainage Works".	(*a*) 1,15,61·9
9	The Minister for Finance, Prohibition and Industries.	General Administration	25, General Administration	3,79,04
10	The Chief Minister ...	Administration of Justice	27, Administration of Justice ...	1,85,95
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	78,24
12	Do. ...	Police	29, Police	9,22,33
13	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Ports and Pilotage	30, Ports and Pilotage	2,70
14	The Minister for Revenue, Agriculture and Forests.	Dangs District	33-A, Dangs District	33,35
15	The Chief Minister ...	Scientific Departments	36, Scientific Departments	8,73
16	The Minister for Education Law and Management of the Government Milk Colony at Aarey.	Education	37, Education	12,80,37
17	The Minister for Labour and Public Health.	Medical	38, Medical	2,69,64
18	Do. ...	Public Health	39, Public Health	1,92,75
19	The Minister for Revenue, Agriculture and Forests.	Agriculture	40, Agriculture	1,64,81
20	Do. ...	Veterinary	41, Veterinary	46,71
21	The Minister for Local Self-Government and Co-operation.	Co-operation	42, Co-operation	88,00
22	The Minister for Finance, Prohibition and Industries.	Industries	43, Industries	76,47
23	Do. ...	Industrial Development	43-A, Capital Outlay on Industrial Development.	1,98
24	The Minister for Civil Supplies excluding Management of the Government Milk Colony at Aarey.	Miscellaneous Departments (Except Labour).	47, Miscellaneous Departments ...	2,89,17·6
25	The Minister for Labour and Public Health.	Labour	47, Miscellaneous Departments ...	37,06·4
26	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Civil Works	50, Civil Works	(*b*) 4,51,90·9

(*a*) This demand is made up as follows :—

	Rs.
XVII—*Deduct*—Working Expenses ...	28,41
18, Other Revenue Expenditure Financed from Ordinary Revenues—	
Public Works	69,81·4
Civil	17,39·5
19, Construction of Irrigation, Navigation, Embankment and Drainage Works	Nil
	1,15,61·9

(*b*) This demand is made up as shown below :—

	Rs.
50, Civil Works	3,98,95·4
XVII—*Deduct*—Working Expenses—	
Establishment	4,08
Tools and Plant	17
18, Other Revenue Expenditure—	
Establishment	11,77·1
Tools and Plant	98
XLI—Receipts from Electricity Schemes—*Deduct* working Expenses—Establishment	4·4
Tools and Plant... ...	·4
51, Bombay Development Scheme—	
Establishment	1,97·6
Tools and Plant	16·4
68, Construction of Irrigation, etc. Works—	
Establishment	14,60·5
Tools and Plant	1,21·8
80, Bombay Development Scheme—Establishment ...	·4
81, Capital Account of Civil Works etc.—	
Establishment	16,55·9
Tools and Plant	1,38
	4,51,90·9

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—contd.		Rs.
27	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Bombay Development Scheme	51, Bombay Development Scheme ...	14,41
28	Do. ...	Electricity Schemes	XLI, Receipts from Electricity Schemes—*Deduct*— Working expenses.	45,61·8
29	Do. ...	Other Revenue Expenditure, etc. ...	52A, Other Revenue expenditure connected with Electricity Schemes.	3
30	Do. ...	Electricity Schemes	53, Capital Outlay on Electricity Schemes .	2,50,25
31	The Minister for Revenue, Agriculture and Forests.	Famine	54, Famine	61,00
32	The Chief Minister ...	Territorial and Political Pensions ..	54-A, Territorial and Political Pensions ...	18
33	Do. ...	Privy Purses and allowances	54-B, Privy Purses and allowances of the Indian Rulers.	15,57
34	The Minister for Finance, Prohibition and Industries.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	2,33,05
35	The Minister for Rehabilitation, Fisheries, Backward Classes, and matters pertaining to the Housing Board.	Stationery and Printing	56, Stationery and Printing	88,44
36	The Minister for Local Self-Government and Co-operation.	Miscellaneous	57, Miscellaneous	2,47,90
37	The Chief Minister ...	Extraordinary Charges	63, Extraordinary Charges	3
38	Do. ...	Civil Defence	64-B, Civil Defence	3
			Total ...	59,99,02·6
		B.—Expenditure charged to Capital.		
39	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Irrigation	68, Construction of Irrigation, etc., Works...	2,92,60·7
40	Do. ...	Public Health	70, Capital Outlay on improvement of Public Health.	62,36
41	Do. ...	Agricultural Improvement and Research ...	71, Capital outlay on Schemes of Agricultural Improvement and Research.	1,50,00
42	The Minister for Finance, Prohibition and Industries.	Industrial Development	72, Capital Outlay on Industrial Development.	12,50
43	The Minister for Public Works Department excluding matters pertaining to the Housing Board.	Bombay Development Scheme	80, Bombay Development Scheme ...	8·3
44	Do. ...	Civil Works	81, Capital Account of Civil Works outside the Revenue Account.	91,98·1
45	Do. ...	Electricity Schemes	81A, Capital Outlay on Electricity Schemes.	1,28,82
46	The Minister for Rehabilitation, Fisheries, Backward Classes and matters pertaining to the Housing Board.	Housing for displaced persons and Milk Scheme.	82, Capital Account of other State Works outside the Revenue Account.	3,00,44
47	The Minister for Finance, Prohibition and Industries.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	9,58
48	The Minister for Civil Supplies excluding Management of the Government Milk Colony at Aarey.	Schemes of state trading ...	85A, Capital Outlay on State schemes of State Trading.	2,13,29,32·4
			Total ...	2,23,77,69·5
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
49	The Minister for Revenue, Agriculture and Forests.	Loans and Advances bearing interest ...	Loans and Advances by State Government.	4,81,01
			Total ...	4,81,01

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Share of taxes on income	9,94,98	9,34,08	10,77,51	10,60,08

1. Under section 280 of the Constitution of India Act, 1950, the President of India has been empowered to constitute a Finance Commission within two years from the commencement of the Constitution and thereafter at the expiration of every fifth year or at such earlier time as the President considers necessary, to make recommendations to the President on the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be divided between them and the allocation between the States of the respective share of such proceeds. Accordingly a Finance Commission has been appointed and pending the formulation of recommendations by the Commission the expert award which has been already made in regard to the allocation of receipts from income tax between the various States will be operative. Under the award the share of income-tax allocable to the Bombay State remains 21 per cent. According to the intimation received from the Government of India, the share of income-tax to this State is 10,77,51 for 1951-52 and 10,60,08 for 1952-53 Budget.

VII and 7, Land Revenue.

Revenue.

Page 13, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Ordinary Revenue	6,06,46	6,40,00	5,40,00	6,10,00
Sale of Government Estates	2,34	34	1,70	46
Sale proceeds of waste lands and redemption of land tax	4,26	3,18	2,00	4,00
Moturpha (House tax) Collections	1	.....	5	.....
Recoveries on account of Survey and Settlement Charges	4,29	5,39	6,50	6,50
Rent, etc. of Fisheries	2	5	5	.....
Recoveries of cost of maintenance of boundary pillars	63	1,00	60	1,00
Rates and cesses on lands	1,09	75	1,22	1,00
Recoveries of overpayments	1,12	60	1,00	80
Collection of payments for services rendered	2,94	1,27	3,00	2,00
Miscellaneous	20,15	25,00	20,00	21,00
Deduct Portion of Land Revenue due to irrigation	—6,25	—10,71	—10,71	—10,77
Total—Land Revenue ...	6,37,06	6,66,87	5,65,41	6,35,99
Deduct—Refunds ...	—5,82	—6,00	—7,00	—5,50
Total ...	6,31,24	6,60,87	5,58,41	6,30,49

Expenditure.

Pages 112–127, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Charges of Administration	43,37	35,82	57,86	39,25
Land Records	1,03,13	98,82	98,67	1,03,33
Assignments and Compensations	33,47	29,90	32,00	33,43
Savings on account of retrenchment	.....	—31	.....	.....
Total ...	1,79,97	1,64,23	1,88,53	1,76,01
Charged ...	.....	.....	26	.....
Voted ...	1,79,97	1,64,23	1,88,27	1,76,01

Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The decrease in the revised estimates of 1951–52 is mainly on account of scarcity and famine conditions prevailing throughout North Gujarat. The estimate of 1952–53 is based on the expectation of normal conditions.

3. *Sale of Government Estates and Sale proceeds of waste lands and redemption of land tax.*—The receipts are of a fluctuating nature, depending upon the demand for land. The revised estimates under the two minor heads are based on the current actuals.

4. *Recoveries on account of Survey and Settlement Charges.*—The revised estimate is based on the past and current actuals.

5. *Recovery of cost of maintenance of boundary pillars.*—The revised estimate and the estimate for 1952–53 are based on the current and past actuals.

6. *Rates and Cesses on lands.*—The revised estimate and the budget estimate of 1952–53 are based on the current actuals.

7. *Recoveries of overpayments.*—The receipts are of fluctuating nature. The revised estimate and the budget estimates of 1952–53 are based on the current actuals.

8. *Miscellaneous.*—Receipts under this head include quarry fees, item of miscellaneous land revenue and the annual contribution from the Government of India in lieu of abatement of non-agricultural assessment on private lands used for the manufacture of salt. The receipts are of a fluctuating nature. The revised estimate is based on the current actuals.

9. *Deduct-Refunds.*—This is a fluctuating item. The revised estimate is framed on the basis of current actuals and the estimate of 1952–53 is based on the average of past actuals.

Expenditure.

10. *Charges of Administration.*—The increase in the revised estimate is mainly due to the larger expenditure incurred and likely to be incurred for the acquisition of land at Khadakwasla, Poona, for the National Defence Academy and acquisition and improvement of land for village sites. The budget estimate of 1952–53 is based on normal requirement.

11. *Land Records.*—The increase in the budget estimate of 1952–53 is due to greater expenditure required by Collectors of Thana, Poona and Dharwar for the cost of Boundary marks recoverable from Landlords and entertainment of 5 more Pot Hissa Survey Parties by the S. C. and D. L. R.

12. *Assignments and Compensations.*—The item is of a fluctuating nature and the expenditure depends on the appearance of the claimants. The revised estimate and the budget estimate for the year 1952–53 are based on the current and past actuals.

VIII and 8, State Excise.

Revenue.

Page 15 Civil Budget Estimates. —	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Country Spirits	1,94	8,01	2,01	8,41
Country Fermented Liquor	2,13	6,00	2,00	3,50
Mal Liquors	24	15	15	11
Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits)	55,52	38,10	39,10	41,40
Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines	6,23	5,00	6,25	6,50
Opium	5,85	5,55	3,38	3,38
Duties on Medicinal and Toilet preparations containing Alcohol, Opium, etc.	8,78	7,00	8,50	8,50
Hemp and other Drugs	1,07	60	61	60
Receipts from Distilleries	15,99	29,25	11,85	21,06
Fines, Confiscations and Miscellaneous	12,76	15,06	12,50	15,99
Recoveries of Overpayments	23	16	8	25
Collection of payment for services rendered	60	8	20	5
Total ...	1,11,34	1,14,96	86,63	1,09,75
Deduct—Refunds ...	—4,28	—9,91	—1,74	—2,56
Total ...	1,07,06	1,05,05	84,89	1,07,19

Expenditure.

Pages 128-136, Civil Budget Estimates. —	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Superintendence	10,66	7,93	5,60	6,84
District Charges	25,98	22,81	23,50	27,78
Distilleries	14,19	10,12	9,68	9,64
Departmental and Commission Shops	1,40	1,15	67	1,08
Cost of opium supplied to State Excise Department	1	.....	1	75
Purchase of Ganja and other Drugs	6	5	4	8
Compensations	13	1	36	1
Works	.....	.....	3	.....
Charges in England	12	5	24	28
Saving on account of retrenchment in the staff...	.....	—9,86	.....	.....
Total ...	52,55	32,26	40,13	46,46

Revenue.

13. *Country Spirits.*—The decrease in the revised estimate is due to non-recovery of full arrears from the licensees who have filed suits in Civil Courts against the recovery proceedings. The increase in the estimate of 1952–53 is due to more anticipated recoveries of the past arrears of licences fees by which time it is expected that the cases will be decided.

14. *Country Fermented Liquor.*—The reason for the decrease in the revised estimate is the same as given above. The budget estimate of 1952–53 is framed on the basis of the anticipated recoveries of arrears or licence fees for the previous years.

15. *Wines and Spirits (Foreign Liquors other than Beer, medicated wines and commercial spirits).*—The increase in the revised estimate and the budget estimate of 1952–53 is due to liberal supply of liquor to military personnel.

16. *Receipts from commercial spirits including denatured spirits and medicated wines.*—The increase in the revised estimate and the budget estimate of 1952–53 is due to greater amount of denatured spirit for use in arts and industries.

17. *Opium.*—The decrease in the revised estimates and the budget estimate of 1952–53 is due to prohibition restriction.

18. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—The increase in the revised estimate and the budget estimate of 1952–53 is due to more demand for these preparations.

19. *Receipts from Distilleries.*—The decrease in the revised estimate and the budget estimate of 1952–53 is due to the fact that realisations from the manufacture of Power Alcohol have not been taken into account as the question regarding its manufacture, disposal, etc., is still not finally decided.

20. *Fines, confiscations and miscellaneous.*—The decrease in the revised estimate is due to non-opening of some new anticipated Neera Centres. The higher estimate for the year 1952–53 is framed as more receipts are anticipated.

21. *Refunds.*—The revised estimate of the current year is based on the current actuals.

Expenditure.

22. *Superintendence.*—The decrease in the revised estimate is mainly due to retrenchment. The budget estimate of 1952–53 is based on the reduced strength of the staff.

23. *District Charges.*—The revised estimate is based on the progress of the actuals. The estimate for the year 1952–53 is in respect of normal expenditure and is inclusive of expenditure on "Neera Scheme".

24. *Distilleries.*—The revised estimate is based on the progress of the actuals. The estimate for the year 1952–53 is in respect of normal expenditure.

25. *Departmental and Commission Shops.*—The decrease in the revised and the budget estimate of 1952–53 is due to closure of some of the departmental depots and shops as a result of the prohibition policy of Government.

26. *Cost of opium supplied to State Excise Department.*—The increase in the estimate of 1952–53 is due to provision made for the purchase of opium.

27. *Compensations.*—The increase in the revised estimate is due to payment of arrears of Akbari compensation to Mewashi Chieftain for which no provision was made in 1951–52 year's budget.

IX and 9, Stamps.

Revenue.

Page 19, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Non-Judicial.				
Sale of Stamps	2,66,71	2,99,00	2,99,00	2,90,50
Duty on impressing documents	14,52	13,00	14,00	14,50
Fines and Penalties	43	35	35	38
Miscellaneous	8,14	4,75	4,75	6,45
Deduct Refunds	—2,50	—2,75	—2,97	—3,01
Total ..	2,87,30	3,14,35	3,15,13	3,08,82
B—Judicial.				
Court Fees realised in Stamps	1,25,29	1,14,08	1,28,00	1,30,00
Fines and Penalties	15	5	15	15
Miscellaneous	28	10	10	25
Deduct Refunds	—2,80	—2,91	—3,20	—3,00
Total ..	1,22,92	1,11,32	1,25,05	1,27,40
Grand Total ..	4,10,22	4,25,67	4,40,18	4,36,22

Expenditure.

Pages 137–138, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Non-Judicial.				
A—Superintendence	1,04	72	73	72
B—Charges for the Sale of Stamps	2,34	1,85	2,00	2,32
C—Cost of Stamps Supplied from Central Stamp Stores	99	92	83	92
Total ..	4,37	3,49	3,56	3,95
B—Judicial.				
A—Superintendence	44	71	72	72
B—Charges for the Sale of Stamps	61	55	52	63
C—Cost of Stamps supplied from Central Stamp Stores	29	37	25	30
Total ..	1,34	1,63	1,49	1,65
Total (Non-Judicial and Judicial)	5,71	5,12	5,05	5,60
Savings on account of retrenchment	....	—9	....	....
Grand Total ..	5,71	5,03	5,05	5,60

Revenue.

28. *B—Judicial.*—The increase in the revised estimates for 1951–52 as well as in the budget estimates for 1952–53 is chiefly due to the increase anticipated in "Court fees realised in Stamps" on account of the creation of City Civil Court.

Expenditure.

29. *A—Non-Judicial.*—The increase in the revised estimate for 1951–52 is due to (*i*) payment of Solicitor charges to Messrs. Little and Company; (*ii*) increase in discount paid on account of the extra sale of stamps. The budget estimate for 1952–53 has been based on the progress of the actuals for 1951–52.

30. *B—Judicial.*—The decrease in the revised estimate for 1951–52 is chiefly due to the savings on account of retrenchment. The increase in the budget estimate for 1952–53 is due to increased discount and commission anticipated on account of the extra sale of stamps.

X and 10, Forest.

Revenue.

Pages 21–22, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Timber and other produce removed from the Forests by Government Agency	1,06,34	95,26	1,10,00	1,00,00
Timber and other produce removed from the Forests by consumers or purchasers	2,55,08	2,25,00	2,55,00	2,40,00
Drift and waif wood and confiscated Forest produce	7	8	8	6
Revenue from Forests not managed by Government	63	71	58	54
Miscellaneous	13,11	12,50	13,00	12,00
Receipts in England	.....	.....	.....	.....
Total ...	3,75,23	3,33,55	3,78,66	3,52,60
Deduct—Refund ...	—70	—3,00	—2,82	—70
Total ...	3,74,53	3,30,55	3,75,84	3,51,90

Expenditure.

Pages 139–144, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
General Direction	1,92	1,49	1,49	1,36
Conservancy and Works	53,35	43,91	52,59	53,02
Establishment	67,47	67,91	67,22	69,06
Special Development Programme	.....	.....	.....	.....
Interest on Capital Outlay—(Charged Expenditure)	*33*	*33*	*33*	*33*
Charges in England	11	13	13	2
Savings on account of retrenchment	.....	—9	.....	.....
Total ...	1,23,18	1,13,68	1,21,76	1,23,79
Charged ...	*33*	*33*	*33*	*33*
Voted ...	1,22,85	1,13,35	1,21,43	1,23,46

Revenue.

31. *Timber and other produce removed from the Forests by Government agencies.*— The increase in the revised estimates of 1951–52 is due to (*i*) recoveries of outstandings of previous year, and (*ii*) sale of departmentally extracted trees damaged by cyclone in West Khandesh Division. The decrease in the budget estimates of 1952–53, as compared with the revised estimates of 1951–52, is due to the fact that no revenue from pre-empted material is expected in North Western Circle.

32. *Timber and other produce removed from the Forests by consumers or purchasers.*— The increase in the revised estimates of 1951–52 is due to better prices realised for (*i*) coupes in North Western Circle, and (*ii*) the stock of wind fallen material in Thana Division. The decrease in the 1952–53 budget as compared with the revised estimates of 1951–52 is due to the reduction in the number of coupes in North Western Circle and also due to revenue on the cyclone damaged trees being collected during the 1951–52.

33. *Revenue from Forests not managed by Government.*—The decrease in the revised estimates of 1951–52 and the budget estimates of 1952–53 is due to (*i*) discontinuance of the recovery of duty on material exported to Goa, and (*ii*) low prices for khari block in the Sawantwadi Sub-Division.

34. *Miscellaneous.*—The receipts under this head fluctuate according to the fines imposed on contractors for breach of contract terms. The increase in the revised estimates of 1951–52 is due to anticipated increase in the recovery of compensation in offence cases.

35. *Deduct—Refunds.*—The revised estimates of 1951–52 and the budget estimates of 1952–53 are based on the progress of actuals.

Expenditure.

36. *General Direction.*—The decrease in the budget estimates of 1952–53 is attributed to the fact that there will be no selection for the superior Forest Service Course during that year.

37. *Conservancy and Works.*—The Expenditure under this head is made on (*i*) Departmental operations, such as extraction of timber and fuel production of charcoal and supply of sandalwood, matchwood, grass etc., (*ii*) marking of coupes for sale, (*iii*) purchase of livestock, stores, tools and plants, (*iv*) construction of roads and buildings, (*v*) cultural operations for the organisation and improvement of forests, and (*vi*) other miscellaneous expenditure such as clothing of subordinates, rent of leased forests, etc. The increase in the revised estimates of 1951–52 is due to (*i*) the arrear payment of logging contracts in the Southern Circle, (*ii*) marking and departmental extraction of cyclone damaged trees in West Nasik and Thana Divisions, (*iii*) extraction of matchwood in North Western Circle, and (*iv*) supply of grass in scarcity areas. The increase in provision in 1952–53 is due to (*i*) rising cost and anticipated increase in contract rates in extracting timber and other produce from forest and greater quantity of matchwood to be extracted in North Western Circle, (*ii*) provision made for payment for acquisition of first class demarcation of lands in progress in Poona Division.

38. *Establishment.*—The provision for expenditure on establishment of Forest Department is made under this head. The increase in the budget estimates of 1952–53 is due to the provision made on account of an additional Territorial Circle which is likely to come into existence in 1951–52.

39. *Charges in England.*—The provision made in 1952–53 budget as compared with the estimates of 1951–52 is smaller due to non-inclusion of provision on account of leave salaries, etc., in England, as no officers from Forest Department are likely to go on leave Ex-India in England in that year.

Mo-4 Bk H 147—2a

XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Fees for registering documents	30,52	29,50	30,75	30,75
Fees for copies of registered documents	82	85	85	85
Miscellaneous	27	40	40	38
Total ...	31,61	30,75	32,00	31,98
Deduct—Refunds ...	—7	—7	—13	—7
Total ...	31,54	30,68	31,87	31,91

Expenditure.

Pages 145–146, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Superintendence	96	94	84	93
B—District Charges	15,04	14,62	14,60	14,58
Savings on account of retrenchment	.....	—1,09	.....	.....
Total ...	16,00	14,47	15,44	15,51

Revenue.

40. The revised estimate and the budget estimates of 1952–53 are based on the progress of current and past actuals.

Expenditure.

41. *District Charges.*—The budget of 1951–52 stands at 13,62 after applying the cut due to retrenchment. The increase in the revised estimate is mainly due to (*i*) more expenditure on account of photographic papers and films; (*ii*) seasonal establishment for which no provision was made in the budget, and (*iii*) additional establishment sanctioned in Kaira District. The budget estimates of 1952–53 are based on the past actuals.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate. 1952–53.	Pages 284–324, Civil Budget Estimates.
Receipts under the Indian Motor Vehicles Act	26,80	20,10	20,10	20,00	
Receipts under the State Motor Vehicles Taxation Act	1,18,19	1,25,00	1,27,00	1,29,00	
Fees and other receipts (Indian Motor Vehicles Act)	2,06	85	85	85	
Total ..	1,47,05	1,45,95	1,47,95	1,49,85	
Deduct—Refunds ..	— 1,87	— 88	— 2,09	— 1,00	
Total ..	1,45,18	1,45,07	1,45,86	1,48,85	

Expenditure.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Page 147-152, Civil Budget Estimates.
Charges of Collection	3,83	3,90	3,91	4,03	
Inspection of Motor Vehicles	8,73	8,67	8,68	9,21	
Compensation to Local Bodies	8,84	7,00	7,00	7,00	
Other Charges	1	4	3	5	
Transfer to the State Road Fund	85,25	93,14	93,96	96,80	
Charges in England	....	....	5	4	
Total ..	1,06,66	1,12,75	1,13,63	1,17,13	
Charged ..	*94,09*	*1,00,13*	*1,00,96*	*1, ,80*	
Voted ..	12,57	12,62	12,67	13,33	

Revenue.

42. *Receipts under the State Motor Vehicles Taxation Act.*—The increase in the revised estimate of the year 1951–52 is based on the current actuals. The increase in the budget of 1952–53 over the budget estimate of the year 1951–52 is mainly due to (1) the increase in the number of vehicles, (2) the increased rates of taxation in respect of goods vehicles having registered laden weight exceeding 150 cwt. and (3) introduction of Auto-Rikshaws which are taxable under the State Motor Vehicles Taxation Act.

Expenditure.

43. *Inspection of Motor Vehicles.*—The increase in the provisions for the budget estimate of 1952–53 over the budget estimate of the year 1951–52 is mainly due to (1) Government's decision to bear the expenditure on account of the post of the Motor Transport Controller and (2) increase in the temporary establishment of the offices of the Regional Transport Officers, Thana and Baroda and also in the office of the Assistant Regional Transport Officer, Kolhapur.

44. *Transfer to the State Road Fund.*—Provision on account of the amount transferred to the State Road Fund under section 9 (3) of the Bombay Motor Vehicles Tax Act, 1935, is made under this minor head. It depends upon the receipts under the Act and the cost of their collection. The details of the transfer are shown below :—

——	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Total receipts under the Act	1,25,00	1,27,00	1,29,00
Deduct—Refunds	— 80	— 1,97	— 92
Cost of collection in India	— 3,90	— 3,91	— 4,03
Lump amount mentioned in Section 9(3) of the Act	— 26,57	— 25,57	— 26,57
Overhead charges	— 59	— 59	— 66
Loss of revenue from Motor Vehicles Tax remission under Producer Gas Plant Scheme ..	....	....	....
Total ..	93,14	93,96	96,80

XIII and 13, Other Taxes and Duties.

Revenue.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Taxes on Luxuries including taxes on entertainments, betting and gambling.	2,73,69	3,14,85	3,35,78	3,08,67
Receipts from Electricity Duties	1,87,21	1,75,00	1,72,37	1,74,58
Receipts from Tobacco Duties	79,00	54,00	54,00	54,00
Other Items—				
Urban Immovable Property Tax	1,30,05	1,35,00	1,48,50	1,59,00
Receipts under the Sales Tax Acts	15,17,52	12,34,98	12,36,98	11,47,15
Prize Competitions	19,28	11,00	23,00	12,60
Receipts under the Bombay Sugarcane Cess Act, 1948	46,54	43,00	45,50	45,50
Newspaper Advertisement Tax	10,01	2,70	5,30	1,80
Recoveries of overpayments of past years	5	....	....	....
Total ..	22,63,35	19,70,53	20,21,43	19,03,30

Page 25, Civil Budget Estimates.

Expenditure.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Collection charges—				
Taxes and Duties having a common administrative staff ..	4,15	4,49	4,53	4,39
Sales Tax	21,54	26,57	25,53	30,11
Sugarcane Cess	14	14	15	15
Charges under the Electricity Acts	2,64	2,60	2,66	2,66
Transfer to the State Sugarcane Cess Fund	46,40	42,86	45,35	45,35
Charges in England	....	....	....	....
Total ..	74,87	76,66	78,22	82,66
Charged ..	*46,40*	*42,86*	*45,35*	*45,35*
Voted ..	28,47	33,80	32,87	37,31

Pages 153-157, Civil Budget Estimates.

Revenue.

45. *Taxes on Luxuries including taxes on entertainment, betting and gambling.*—The increase in the 1951–52 revised estimate of 1951–52 is mainly on account of larger receipts anticipated under Entertainment Tax and Betting Tax. The decrease in budget estimate of 1952–53 is due to reduced receipts anticipated under Entertainment Tax and Betting Tax.

46. *Receipts from Electricity Duties.*—The revised and the budget estimates are based on the progress of actuals.

47. *Receipts from Tobacco Duties.*—The Government of India imposed Central Excise Duty on tobacco with effect from 1st April 1943, and as compensation for the complete withdrawal and abstention from all forms of taxation on this commodity within the State offered the Government of Bombay an annual sum of Rs. 29 lakhs. The Government of India has since then agreed to pay an enhanced annual compensation of Rs. 54 lakhs with effect from 1949–50. The figure of Rs. 54 lakhs shown in the budget and revised estimates for 1951–52 and the budget estimates for 1952–53 thus represent the compensation payable to the Government of Bombay.

48. *Urban and Immoveable Property Tax.*—The revised and the budget estimates are based on the progress of actuals and anticipated receipts.

49. *Receipts under the Sales Tax Acts.*—The increase in the revised estimates is based on the progress of actuals. The decrease in the budget estimates of 1952–53 is mainly due to the smaller receipts anticipated in consequence of the discontinuance of Sales tax on account of clauses (1) and (2) of Article 286 of the Constitution of India coming into effect from 1st April 1951, whose full effect will be felt in 1952–53. The worsening in the budget of 1952–53 is further augmented by the heavy sales tax refunds relating to the period from 26th January 1950 to 31st March 1951 expected to be made during 1952–53.

50. *Prize Competitions.*—The increase in the revised estimates which is based on actuals is due to the increase in the number of licences for prize competitions. The restrictions recently imposed by Government on Prize Competitions account for the decrease in the budget estimate of 1952–53.

51. *Receipts under Bombay Sugarcane Cess Act, 1948.*—The revised estimate for 1951–52 and the budget estimate for 1952–53 is based on the average consumption of sugarcanes by the sugar factories during the last 3 years and the probable collection on account of arrears that are likely to be made.

52. *Newspaper Advertisement Tax.*—The increase in the revised estimate is due to the collection of the arrears of Newspapers Advertisement Tax. In view of the repeal of the Newspapers Advertisement Tax with effect from 1st April 1951 no receipts, except the arrears of the previous years are expected in 1952–53.

Expenditure.

53. *Collection charges—Sales tax.*—The decrease in the revised estimates is based on the progress of actuals. The increase in 1952–53 is mainly on account of the appointment of additional officers and staff.

54. *Transfer to the State Sugarcane Cess Fund.*—The figures represent amounts of receipts of sugarcane cess transferred to the State Sugarcane Cess Fund after deduction of collection charges. The increase in the revised estimate of 1951–52 and the budget estimates of 1952–53 is due to increased receipts anticipated mainly on account of the larger consumption of sugarcanes by sugar factories and the recovery of arrears of the Sugarcane Cess. Hence there is a larger amount to be transferred to the Sugarcane Cess Fund during the year 1951–52 and the year 1952–53.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

55. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results can be determined.

56. The works for which capital accounts are kept are divided into (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

57. The initial expenditure on the construction of an irrigation project for which capital accounts are kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

58. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

59. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the works credited to that account and annual maintenance charges are debited to it. The difference between this gross revenue earned and the maintenance charges is the net revenue of the work.

60. If the net revenue from a capital work is expected to repay after ten years from its completion, the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive"; otherwise it is treated as "Unproductive". If any productive work for which a capital account is kept fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

61. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A, Financed from Famine Relief Fund" and "B—Financed from Ordinary Revenues" according to the sources from which funds are provided. The net total of the major head "68" after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

62. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on these works are respectively credited and debited to the revenue accounts of those works under a separate revenue head "XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68".

63. In the budget estimates of revenue for Irrigation Works under "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated net revenue, as the essential matter is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and as in the case of other outlay, are included in the demand for grants.

64. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XVII" before the net revenue is shown and that is "refunds of revenue".

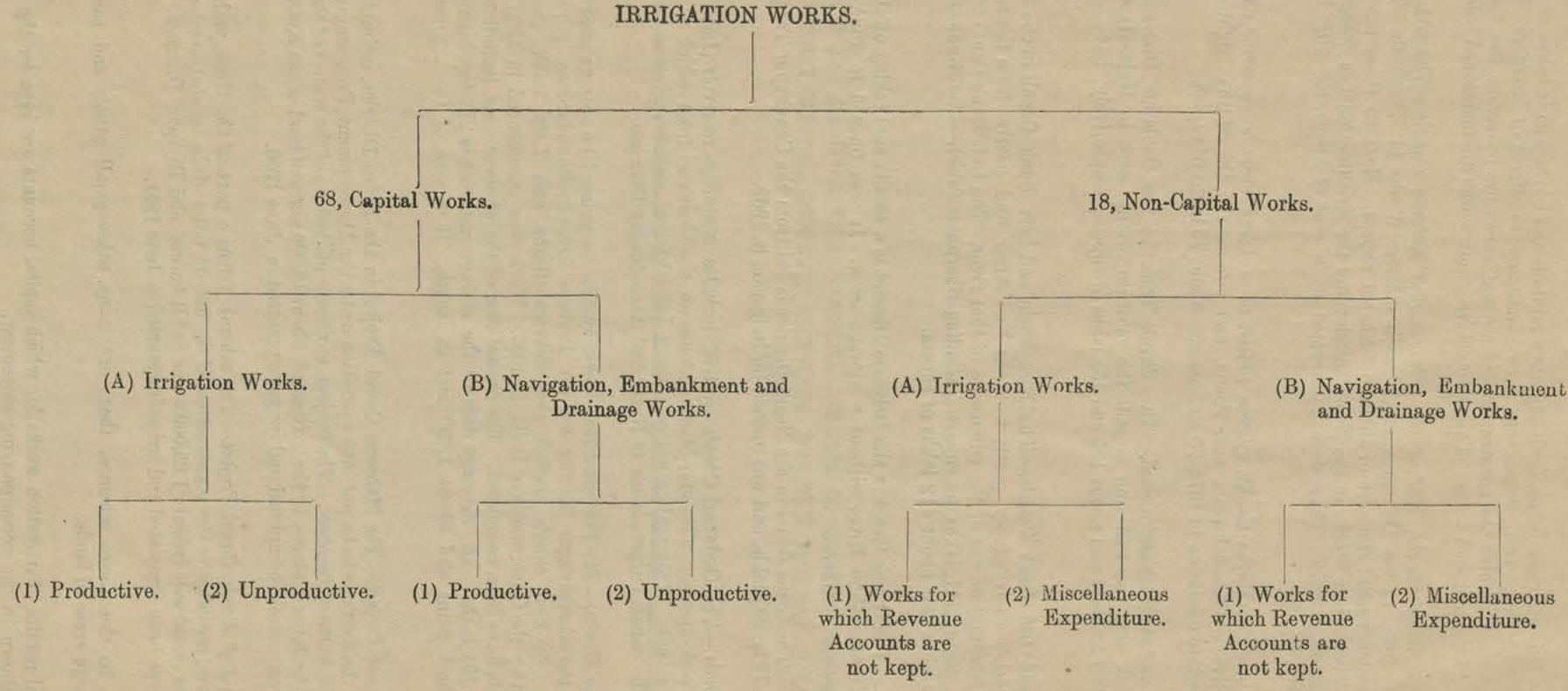
65. The interest on capital outlay is shown under the head "17, Interest on Works for which Capital Accounts are kept.

66. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance

or repairs of existing works—is accounted for under one major head " 18, Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1), Other Revenue Expenditure financed from Famine Fund ".

67. The revenues earned by this class of works are shown under the revenue head " XVIII-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.

M.O.H. Bk. H 147—3a



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

68. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

69. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

70. *Mutha Canals.*—The Mutha Canals system consist of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75 and has cost about 70 lakhs of rupees.

71. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

72. *Nira Right and Left Bank Canals.*—The Nira Right and Left Bank Canals in the Poona and Sholapur Districts receive their supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. The Left Bank Canal was opened in 1885 and has cost about 147 lakhs of rupees (including Shetphal Tank). The Right Bank Canal was opened in 1924 and has cost about 412 lakhs of rupees.

73. *Gokak Canal.*—The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 15½ lakhs have been spent on it.

74. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20¾ lakhs and was opened for irrigation in 1909.

75. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

76. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 151 lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

77. *Mehsana Canal Project.*—The Mehsana Canal Project in the Kaira District, estimated to cost about Rs. 50 lakhs, is the first one to be put into operation under the Development Programme of Major Irrigation Works in the State of Bombay. The project envisages utilisation of the waters of the Meshwa river for irrigation in the Kharif season to the extent of about 18,000 acres of land in the Kaira District. The project has been practically completed and irrigation started in June 1950.

78. *Ghataprabha Left Bank Canal Project.*—The scheme forms a part of the Ghataprabha Valley Development Project and provides for the construction of the first 44 miles of the canal at an estimated cost of Rs. 545 lakhs. The canal will irrigate 1,25,000 acres in Belgaum and Bijapur Districts. The first 8 miles of the canal have been completed and irrigation started in June 1951.

79. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

80. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1949–50 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1949–50.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.										
	1947–48..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,110	2,110
1	Gadikeri Tank 1948–49..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	907	907
	1949–50..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,110	2,110
	1947–48..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	255	1,630	1,885
2	Mavinkop Tank. 1948–49..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	316	1,812	2,128
	1949–50..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	..	1,812	1,812
	1947–48..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	2,25,121	..	2,25,121
3	Ekruk Tank. 1948–49..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	3,42,730	..	3,42,730
	1949–50..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	8,033	..	8,033
	1947–48..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	23,475	1,31,022	3,773	4,922	8,695
4	Shahada Channel. 1948–49..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	25,986	1,33,533	11,763	5,474	17,237
	1949–50..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	44,200	1,51,747	15,607	5,474	21,081
	1947–48..	..	..	....	..	..	..	..	..	..	..
5	Sabarmati Valley. 1948–49..	..	..	....	..	..	..	..	..	..	..
	1949–50..	..	..	43,271	..	43,271	757	44,028	..	..	..
	1947–48..	..	..	....	..	..	..	..	..	..	..
6	Narmada Project. 1948–49..	..	..	....	..	..	..	..	..	..	..
	1949–50..	..	..	2,73,758	..	2,73,758	4,791	2,78,549	..	..	..
	1947–48..	..	..	....	..	..	..	..	..	..	..
7	Kakrapur .. 1948–49..	..	..	....	..	..	..	..	..	..	..
	1949–50..	..	..	1,15,042	849	1,15,891	2,013	1,17,904	..	..	..
	Unproductive.										
	1947–48..	1870–71..	1882–83..	53,803	3,639	57,442	1,36,639	1,94,081	3,524	..	3,524
8	Chikhli Canal. 1948–49..	1870–71..	1882–83..	53,803	3,639	57,442	1,49,965	2,07,407	1,113	..	1,113
	1949–50..	1870–71..	1882–83..	53,803	3,639	57,442	1,52,860	2,10,302	750	..	750
	1947–48..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	20,69,163	33,87,892	29,966	..	29,966
9	Hathmati and Khari Cut Canals. 1948–49..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	21,76,491	34,95,220	17,856	..	17,856
	1949–50..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	23,04,299	36,23,028	866	..	866
	1947–48..	1880–81..	1884–85..	60,847	3,133	63,980	2,19,975	2,83,955	2,750	824	3,574
10	Dambal Tank. 1948–49..	1880–81..	1884–85..	60,847	3,133	63,980	2,21,658	2,85,638	3,995	828	4,823
	1949–50..	1880–81..	1884–85..	60,847	3,133	63,980	2,24,433	2,88,413	191	828	1,019
	1947–48..	1884–85..	1885–86..	78,354	3,038	81,392	2,12,536	2,93,928	1,782	..	1,782
11	Medleri Tank. 1948–49..	1884–85..	1885–86..	78,354	3,038	81,392	2,17,433	2,98,825	1,211	..	1,211
	1949–50..	1884–85..	1885–86..	78,354	3,038	81,392	2,21,383	3,02,775	100	..	100

* Interest is calculated as follows :—

At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17, at 4·9 per cent. on the

capital accounts are kept, for the triennium ending 1949-50.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
243	1,867	544	1,323	....	11·04	4	418	423
1,354	447	544	....	991	....	4	418	423
239	1,871	544	1,327	....	11·06	4	418	423
1,304	581	1,004	29	423	1·73	4	617	508
814	1,374	1,004	370	....	4·10	4	617	527
1,084	908	1,004	....	96	2·71	4	617	520
66,039	1,59,082	40,837	1,18,245	....	11·87	4	16,941	2,443
50,850	2,90,976	40,837	2,51,033	....	21·78	4	16,941	2,375
1,33,357	1,35,983	40,837	95,146	....	10·15	4	16,941	5,456
16,657	—7,962	3,976	....	11,938	....	5	2,400	3,290
15,777	1,465	3,976	2,31,403	2,511	1·36	5	2,400	3,447
35,457	14,238	3,976	....	18,214	....	5	2,400	1,870
....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....
....	....	757	....	757	....	....	....	....
....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....
....	....	4,791	....	4,791	....	....	....	....
....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....
....	....	2,013	....	2,013	....	....	....	....
3,587	937	1,789	....	852	0·43	4	1,478	324
12,650	1,537	1,789	....	13,326	....	4	1,478	404
1,887	—1,106	1,789	....	2,895	....	4	1,478	394
87,806	—57,840	41,396	....	99,236	....	4	24,000	3,673
73,788	65,932	41,396	....	1,07,328	....	4	24,000	465
98,102	—86,412	41,396	....	1,27,808	....	4	24,000	197
4,890	—1,316	2,023	....	3,339	....	4	1,000	630
3,983	3,610	2,023	....	1,683	0·11	4	1,000	495
1,898	—355	2,023	....	2,378	....	4	1,000	464
1,074	708	2,605	....	1,897	0·24	4	600	142
3,503	2,292	2,605	....	4,897	....	4	600	150
1,509	—994	2,605	....	3,599	....	4	600	150

Capital outlay incurred from 1917-18 to 1936-37 and at 3·5 per cent on the Capital outlay incurred from 1937-38 to 1946-47.

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
		1947-48..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,18,359	4,57,315	3,208	..	3,208
12	Mhaswa Tank	1948-49..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,23,808	4,62,764	4,308	..	4,308
		1949-50..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,30,465	4,69,421	1,545	..	1,545
		1947-48..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,63,983	6,31,581	2,905	..	2,905
13	Madag Tank..	1948-49..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,73,705	6,41,303	3,084	..	3,084
		1949-50..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,79,398	6,46,996	133	..	133
		1947-48..	1884-85..	1889-90..	60,741	14,254	74,995	1,62,139	2,37,834	1,583	641	2,224
14	Asundi Tank	1948-49..	1884-85..	1889-90..	60,741	14,254	74,995	1,66,917	2,39,912	2,474	641	3,115
		1949-50..	1884-85..	1889-90..	60,741	14,254	74,995	1,64,279	2,39,274	3,584	641	4,225
		1947-48..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,49,340	5,08,047	1,081	..	1,081
15	Muchkundi Tank.	1948-49..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,57,457	5,16,164	2,104	..	2,104
		1949-50..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,59,068	5,17,775	28	..	28
		1947-48..	1881-82..	1890-91..	5,74,205	17,305	3,44,900* 5,91,510	4,94,930	3,44,900* 19,86,440	6,470	..	6,470
16	Bhadalwadi Tank.	1948-49..	1881-82..	1890-91..	5,74,205	17,305	5,91,510	5,15,537	11,07,047	7,963	..	7,963
		1949-50..	1881-82..	1890-91..	5,74,205	17,305	5,91,510	5,30,355	11,21,865	9,474	..	9,474
		1947-48..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,90,888	12,70,124	5,085	146	5,231
17	Bhatodi Tank	1948-49..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,98,035	12,77,271	2,764	146	2,910
		1949-50..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	9,21,021	13,00,257	2,833	146	2,979
		1947-48..	1868-69..	1891-92..	37,923	1,266	39,189	1,81,005	2,20,194	2,196	..	2,196
18	Koregaon Tank.	1948-49..	1868-69..	1891-92..	37,923	1,266	39,189	....	....	....	..	....
		1949-50..	1868-69..	1891-92..	....	....	....	....	....	....	..	....
		1947-48..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	9,80,880	16,30,687	58,266	..	58,266
19	Krishna Canal.	1948-49..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	7,06,095	16,55,902	74,283	..	74,283
		1949-50..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	8,93,400	18,43,207	54,694	..	54,694
		1947-48..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,90,586	16,29,872	7,246	..	7,246
20	Upper Man River Works.	1948-49..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	12,14,970	16,54,256	7,306	..	7,306
		1949-50..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	12,41,680	16,80,966	5,662	..	5,662

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,075	—1,867	4,282	....	6,149	....	4	1,700	718
5,475	1,167	4,282	....	5,449	....	4	1,700	479
5,111	—2,375	4,282	.....	6,657	.....	4	1,700	712
2,327	578	5,362	....	4,784	0·09	4	1,345	638
3,444	4,360	5,362	....	9,722	....	4	1,345	658
2,429	414	5,362	.....	4,948	0·06	4	1,345	729
2,269	—45	2,020	....	2,065	....	4	1,011	49
3,173	58	2,020	....	2,078	....	4	1,011	348
1,254	2,971	2,020	951	....	1·24	4	1,011	520
1,404	—323	4,662	....	4,985	....	4	750	31
5,559	3,455	4,662	....	8,117	....	4	750	.....
1,827	—1,046	4,662	.....	5,708	.....	4	750	27
4,918	1,552	19,613	....	18,061	0·14	4	2,000	1,858
8,846	883	19,724	....	20,607	....	4	2,000	1,705
5,449	4,906	19,724	.....	14,818	0·44	4	2,000	1,668
2,647	2,584	11,709	....	9,125	0·20	4	12,124	983
3,348	4,562	11,709	....	7,147	0.35	4	12,124	873
16,224	—11,277	11,709	.....	22,986	....	4	12,124	993
9,223	—7,027	1,261	....	8,288	....	4	1,050	720
.....	.....	.....	....	.....	....	4	1,050	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
1,27,306	—69,040	29,948	....	98,988	....	4	12,320	9,170
69,550	4,733	29,948	....	25,215	0.28	4	12,320	8,780
2,25,469	—1,57,357	29,948	.....	1,87,305	....	4	12,320	9,801
9,480	—2,234	13,827	....	16,061	....	4	2,080	1,704
17,863	10,557	13,827	....	24,384	....	4	2,080	1,133
18,879	—12,883	13,827	.....	26,710	.....	4	2,080	1,620

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
21	Maini Tank ... 1947-48 ...	1875-76...	1891-92...	6,15,921	26,992	6,42,913	10,11,379	16,54,292	12,208	...	12,208
	1948-49 ...	1875-76...	1891-92...	6,53,629	27,305	6,80,934	10,34,578	17,15,512	9,370	...	9,370
	1949-50 ...	1875-76...	1891-92...	6,53,629	27,305	6,80,934	10,51,520	17,32,454	8,346	...	8,346
22	Ashti Tank ... 1947-48 ...	1881-82...	1892-93...	7,62,493	79,215	8,41,708	15,55,886	23,97,594	17,182	...	17,182
	1948-49 ...	1881-82...	1892-93...	7,62,493	79,215	8,41,708	15,31,952	23,73,660	69,968	...	69,968
	1949-50 ...	1881-82...	1892-93...	7,62,493	79,215	8,41,708	15,48,140	23,89,848	19,199	...	19,199
23	Rewari Canal 1947-48 ...	1865-66...	1892-93...	56,771	3,040	59,811	88,960	1,48,771	5,810	...	5,810
	1948-49 ...	1865-66...	1892-93...	56,771	3,040	59,811	1,13,434	1,73,245	4,970	...	4,970
	1949-50 ...	1865-66...	1892-93...	56,771	3,040	59,811	1,23,069	1,82,880	4,610	...	4,610
24	Shirsuphal Tank. 1947-48 ...	1879-80...	1892-93...	2,12,19$_9$	12,369	2,24,568	4,92,383	8,16,951	2,755	...	2,755
	1948-49 ...	1879-80...	1892-93...	2,12,199	12,369	2,24,568	5,02,704	7,27,272	7,829	...	7,829
	1949-50 ...	1879-80...	1892-93...	2,12,199	12,369	2,24,568	5,20,755	7,45,323	12,992	...	12,992
25	Lower Panjhra River Works. 1947-48 ...	1851-52...	1894-95...	4,45,382	23,239	4,68,621	4,15,636	8,84,257	11,672	10,758	22,430
	1948-49 ...	1851-52...	1894-95...	4,45,382	23,239	4,68,621	4,18,729	8,87,350	18,572	8,207	26,779
	1949-50 ...	1851-52...	1894-95...	4,45,382	23,239	4,68,621	4,34,039	9,02,660	11,293	8,189	19,482
26	Yerla River Irrigation Works. 1947-48 ...	1869-70...	1895-96...	7,35,672	45,836	7,81,508	16,56,270	24,37,778	26,706	...	26,706
	1948-49 ...	1869-70...	1895-96...	7,35,672	45,836	7,81,508	16,83,724	24,65,232	27,937	...	27,937
	1949-50 ...	1869-70...	1895-96...	7,35,672	45,836	7,81,508	17,05,934	24,87,442	24,494	...	24,494
27	Parsul Tank... 1947-48 ...	1889-90...	1895-96...	4,64,391	9,119	4,73,510	3,70,155	8,43,665	12,645	...	12,645
	1948-49 ...	1889-90...	1895-96...	4,73,673	9,196	4,82,869	3,81,425	8,64,294	13,410	...	13,410
	1949-50 ...	1889-90...	1895-96...	4,73,673	9,196	4,82,869	3,95,469	8,78,338	5,782	...	5,782
28	Mutha Canal including Matoba Tank. 1947-48 ...	1874-75...	1896-97...	67,20,610	2,98,558	70,19,168	23,97,715	94,16,883	6,23,372	66	6,23,438
	1948-49 ...	1874-75...	1896-97...	67,20,610	2,98,558	70,19,168	22,85,621	93,04,789	5,87,675	66	5,87,741
	1949-50 ...	1874-75...	1896-97...	67,20,610	2,98,558	70,19,168	22,46,150	92,65,318	1,72,341	66	1,72,407
29	Gokak Canal First Section and Storage Works. 1947-48 ...	1884-85...	1896-97...	14,95,090	84,423	15,79,513	4,20,593	20,00,106	1,39,719	...	1,39,719
	1948-49 ...	1884-85...	1896-97...	14,95,090	84,423	15,79,513	4,58,748	20,38,261	88,625	...	88,625
	1949-50 ...	1884-85...	1896-97...	14,95,090	84,423	15,79,513	4,18,397	19,97,910	1,25,371	...	1,25,371

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
9,215	2,993	20,757	....	17,764	0·18	4	4,625	2,065
11,042	1,672	21,527	....	23,199	....	4	4,625	1,762
8,795	5,245	22,187	.....	16,942	0.30	4	4,625	1,694
15,518	1,664	25,440	....	23,776	0·07	4	11,780	7,711
20,594	49,374	25,440	23,934	.....	2·08	4	11,780	7,068
18,149	9,252	25,440	16,188	....	0·39	4	11,780	6,846
4,808	1,002	1,888	....	886	0·67	4	1,920	1,136
27,556	22,586	1,888	....	24,474	.....	4	1,920	943
12,414	—7,747	1,888	.....	9,635	.....	4	1,920	982
5,350	—2,595	7,056	....	9,651	....	4	1,800	1,110
11,094	3,265	7,056	....	10,321	....	4	1,800	1,551
24,076	—10,995	7,056	.....	8,051	.....	4	1,800	1,874
15,648	6,782	14,810	....	8,028	0·77	4	12,627	3,434
15,062	11,717	14,810	....	3,093	1·32	4	12,627	3,282
22,339	—500	14,810	.....	15,310	....	4	12,627	1,991
20,129	6,577	24,716	....	18,139	0·27	4	5,480	5,786
30,675	2,738	24,716	....	27,454	.....	4	5,480	5,135
25,653	25,06	24,716	.....	22,210	0·10	4	5,480	5,769
4,508	8,137	15,885	....	7,748	0·96	4	1,000	2,080
8,627	4,783	16,053	....	11,270	0.55	4	1,000	1,644
4,575	2,171	16,215	.....	14,044	0·25	4	1,000	2,377
1,91,754	4,31,684	2,30,224	2,01,460	....	4·58	4	20,000	22,287
2,45,423	3,42,318	2,30,224	1,12,094	....	3.67	4	20,000	19,545
2,74,651	2,69,695	2,30,224	39,471	.....	2·91	4	20,000	23,25
73,877	65,842	51,193	14,649	....	3·29	4	17,627	15,880
75,587	13,038	51,193	....	38,115	0·63	4	17,627	16,124
65,008	92,633	51,193	41,440	....	4·64	4	17,627	14,987

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
30	Mhaswad Tank.	1947-48 ..	1884-85..	1896-97..	20,05,553	90,463	20,96,016	37,15,031	58,11,047	75,848	..	75,848
		1948-49 ...	1884-85...	1896-97...	20,05,553	90,463	20,96,016	37,55,259	58,51,275	94,874	...	94,874
		1949-50 ..	1884-85..	1896-97..	20,05,553	90,463	20,96,016	38,66,830	59,62,846	52,482	..	52,482
31	Jamda Canal	1947-48 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	32,00,339	42,51,699	23,816	..	23,816
		1948-49 ...	1870-71...	1901-02...	10,01,146	50,214	10,51,360	32,24,902	42,76,262	43,370	...	43,370
		1949-50 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	32,50,847	43,02,207	40,266	..	40,266
32	Pathri Tank..	1947-48 ..	1906-07..		6,27,825	15,021	6,42,846	7,23,438	13,66,284	15,326	..	15,326
		1948-49 ...	1906-07..		6,27,825	15,021	6,42,846	7,40,045	13,82,891	15,817	...	15,817
		1949-50 ..	1906-07..		6,27,825	15,021	6,42,846	7,42,816	13,85,662	7,662	..	7,662
33	Nira Left Bank Canal and Shetphal Tank.	1947-48 ..	1885-86..	1905-06..	1,42,91,425	4,98,475	1,47,89,900	10,00,649	1,57,90,549	9,46,666	..	9,46,666
		1948-49 ...	1885-86...	1905-06...	1,42,95,055	4,98,505	1,47,93,560	10,05,239	1,57,98,799	10,25,688	...	10,25,688
		1949-50 ..	1885-86..	1905-06..	1,43,19,024	4,98,704	1,48,17,728	10,41,588	1,58,59,316	9,92,860	..	9,92,880
34	Kadva River Works.	1947-48 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,59,061	26,94,937	1,15,494	594	1,16,088
		1948-49 ...	1868-69...	1907-08...	9,73,359	62,517	10,35,876	16,50,141	26,86,017	93,144	594	93,738
		1949-50 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,02,528	26,38,404	1,16,313	594	1,16,907
35	Wangroli Tank	1947-48 ..	1904-48..	1908-09..	2,42,512	50,783	2,93,295	3,92,965	6,86,260	7,532	..	7,532
		1948-49 ...	1904-05...	1908-09...	2,42,512	50,783	2,93,295	4,02,410	6,95,705	4,562	...	4,562
		1949-50 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	4,11,827	7,05,122	1,373	..	1,373
36	Tranza-Nagrama Tanks.	1947-48 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	4,26,365	7,07,000	3,562	..	3,562
		1948-49 ...	1904-05...	1909-10...	2,38,032	42,603	2,80,635	4,39,849	7,20,484	47	...	47
		1949-50 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	4,64,570	7,45,205	..	..	..

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
64,269	11,579	66,689	.....	55,110	0·20	4	24,800	22,701
68,413	26,461	66,689	.....	40,228	0·45	4	24,800	13,649
54,749	—391	66,689	.....	67,080	.....	4	24,800	13,360
22,605	1,211	33,447	.....	32,236	0·03	4	5,000	6,418
34,456	8,884	33,447	.....	24,563	0·21	4	5,000	6,374
42,171	7,502	33,447	.....	25,945	0·17	4	5,000	6,622
6,288	9,038	20,876	.....	11,838	0·66	4	2,500	1,528
11,548	4,269	20,876	.....	16,607	0·31	4	2,500	1,541
7,642	18,105	20,876	.....	2,771	1·31	4	2,500	1,545
4,01,245	5,45,421	5,93,666	.....	48,245	3·45	4	1,13,280	75,194
4,30,906	5,94,782	5,93,759	1,023	.....	3·76	4	1,13,280	73,256
4,44,734	5,57,893	5,94,242	.....	36,349	3·52	4	1,13,280	81,073
—41,800	74,288	32,391	41,897	.....	2·76	4	18,022	6,228
52,427	41,311	32,391	8,920	.....	1·54	4	18,022	4,755
38,867	80,004	32,391	47,613	.....	3·03	4	18,022	4,677
7,035	497	8,120	.....	7,623	0·07	4	3,400	1,208
5,887	1,325	8,120	.....	9,445	.....	4	3,400	515
7,150	—1,297	8,120	.....	9,417	.....	4	3,400	175
4,559	—997	7,915	.....	8,912	.....	4	300	4
5,616	5,569	7,915	.....	13,484	.....	4	300	.....
18,012	—16,806	7,915	.....	24,721	.....	4	300	.....

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
37	Savli Tank ...	1947–48 ...	1908–09...	1909–10...	2,34,179	21,031	2,55,210	3,47,482	6,02,692	9,832	...	9,832
		1948–49 ...	1908–09...	1909–10...	2,34,179	21,031	2,55,210	3,57,394	6,12,604	4,885	...	4,885
		1949–50 ...	1908–09...	1909–10...	2,34,179	21,031	2,55,210	3,68,548	6,23,758	1,985	...	1,985
38	Chankapur Tank.	1947–48 ...	1909–10...	1909–10...	20,10,784	68,757	20,79,541	20,77,889	41,57,430	2,45,823	...	2,45,823
		1948–49 ...	1909–10...	1909–10...	20,10,784	68,757	20,79,541	20,64,282	41,43,823	2,41,803	...	2,41,803
		1949–50 ...	1909–10...	1909–10...	20,10,784	68,757	20,79,541	19,79,019	40,58,560	2,74,753	...	2,74,753
39	Godavari Canals.	1947–48 ...	1911–12...	1915–16...	1,03,59,532	5,05,425	1,08,64,957	37,74,395	1,46,39,352	12,40,361	...	12,40,361
		1948–49 ...	1911–12...	1915–16...	1,29,67,001	5,26,814	1,34,93,815	34,70,986	1,69,64,801	11,21,497	...	11,21,497
		1949–50 ...	1911–12...	1915–16...	1,77,22,870	5,66,076	1,82,88,946	31,75,385	2,15,64,331	10,07,273	...	10,07,273
40	Futelao Tank	1947–48 ...	1915–16...	1916–17...	1,07,356	9,105	1,16,461	1,91,663	3,08,124	983	...	983
		1948–49 ...	1915–16...	1916–17...	1,07,356	9,105	1,16,461	1,96,171	3,12,632	280	...	280
		1949–50 ...	1915–16...	1916–17...	1,07,356	9,105	1,16,461	2,00,948	3,17,409	238	...	238
41	Dharma Canal	1947–48 ...	1913–14...	1921–22...	99,514	2,356	1,01,870	2,95,254	3,97,124	3,157	—1,016	2,141
		1948–49 ...	1913–14...	1921–22...	99,569	2,356	1,01,925	3,34,57,755	8,62,58,633	1,163	1,016	2,179
		1949–50 ...	1913–14...	1921–22...	1,02,948	2,384	1,05,332	3,51,322	4,56,654	2,492	—1,016	1,476
42	Nira Right Bank Canal.	1947–48 ...	1924–25...	1937–38...	4,03,15,058	10,91,958	4,14,07,051	4,50,55,375	8,64,62,426	12,05,575	...	12,05,575
		1948–49 ...	1924–25...	1937–38...	4,07,23,077	10,94,476	418,17,553	464,11,128	8,82,28,681	11,15,989	...	11,15,989
		1949–50 ...	1924–25...	1937–38...	4,09,95,708	10,96,741	4,20,92,449	4,75,95,952	8,96,88,401	11,66,720	...	11,66,720

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at present.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
9,956	—124	7,787	.....	7,911	.....	4	3,000	595
7,010	2,125	7,787	.....	9,912	.....	4	3,000	551
7,287	—3,367	7,787	.....	11,154	.....	4	3,000	244
1,29,297	1,16,526	69,214	47,312	.....	2·80	4	3,500	17,310
1,58,982	82,821	69,214	13,607	.....	2·00	4	3,500	18,868
1,33,509	1,54,477	69,214	85,263	.....	3·81	4	3,500	19,158
3,21,384	9,18,977	3,50,504	5,68,473	.....	6·28	4	79,400	55,351
4,18,869	7,02,628	3,99,219	3,03,409	.....	4·14	4	79,400	42,851
2,80,131	8,23,864	5,28,178	2,95,686	.....	3·84	4	79,400	56,329
4,878	—3,895	3,570	.....	7,465	.....	4	300	72
1,218	938	3,570	.....	4,508	.....	4	300	231
1,492	—1,207	3,570	.....	4,777	.....	4	300	231
35,610	—34,469	3,473	.....	37,942	.....	5	13,870	9,287
18,89,746	17,30,199	17,78,715	.....	48,516	.....	5	13,870	2,44,488
26,993	—25,406	3,534	.....	28,940	.....	5	13,870	9,429
5,16,553	6,89,022	18,06,422	.....	11,17,400	0·80	6	1,32,000	71,358
6,54,978	4,31,011	18,16,767	.....	13,55,753	0·52	6	1,32,000	88,761
6,05,287	5,99,345	18,28,660	.....	12,29,315	0·67	6	1,32,000	92,194

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
	Unproductive—concld.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43	Pravara River Works.	1947–48 ...	1909–10...	1926–27...	1,45,87,901	5,14,467	1,51,02,368	92,48,407	2,43,50,775	14,32,588	76	14,32,664
		1948–49 ...	1909–10...	1926–27...	1,45,87,946	5,14,467	1,51,02,413	87,62,429	2,40,64,842	14,85,658	76	14,85,734
		1949–50 ...	1909–10...	1926–27...	1,46,77,636	5,14,714	1,51,32,350	86,81,352	2,38,13,702	13,49,611	76	13,49,687
44	Gokak Canal, Second section.	1947–48 ...	Do. ...	Do. ...	1,76,306	13,978	1,90,284	4,48,824	6,39,108	...	...	...
		1948–49 ...	Do. ...	Do. ...	1,76,306	13,978	1,90,284	4,54,687	6,44,971	...	...	...
		1949–50 ...	Do. ...	Do. ...	1,76,306	13,978	1,90,284	4,60,550	6,50,834	...	...	...
45	Meshwa Canal	1947–48 ...	Do. ...	Do. ...	16,126	121	16,247	376	16,623	...	...	...
		1948–49 ...	Do. ...	Do. ...	8,97,701	7,445	9,05,146	16,368	9,21,514	...	...	...
		1949–50 ...	Do. ...	Do. ...	28,36,789	23,588	28,60,377	81,740	29,42,117	...	...	...
46	Wardala Tank	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	1,250	10	1,260	22	1,282	...	...	...
		1949–50 ...	...	...	5,209	34	5,243	117	5,360	...	...	...
47	Mahi Canal...	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	3,413	28	3,441	60	3,501	...	...	...
		1949–50 ...	...	...	11,24,198	9,338	11,33,536	19,794	11,53,330	...	...	...
48	Ghatprabha Left Bank Canal.	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	2,78,263	1,915	2,80,178	4,869	2,85,047	...	...	...
		1949–50 ...	...	...	47,72,935	38,028	48,10,963	93,265	49,04,228	...	...	...
49	Budhihal Tank	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	.....	...	...	...	...	...	...	...
		1949–50 ...	...	...	5,05,401	18,521	5,23,922	6,64,487	11,88,409	...	...	...
50	Kolchi war ...	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	.....	...	...	...	...	...	...	...
		1949–50 ...	...	...	1,83,319	1,522	1,84,841	3,207	1,88,048	...	...	...
51	Vijapur Tube Well Scheme.	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	.....	...	...	...	...	...	...	...
		1949–50 ...	...	...	4,465	37	4,502	4,361	8,863	...	...	...
52	Ranand Tank.	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	.....	...	...	...	...	...	...	...
		1949–50 ...	...	...	1,32,335	1,100	1,33,435	2,338	1,35,773	...	...	...
53	Wadhwana Tank.	1947–48 ...	...	...	.....	...	...	...	...	...	...	...
		1948–49 ...	...	...	.....	...	...	...	...	...	...	...
		1949–50 ...	...	...	.....	...	...	...	...	10,948	...	10,948
	Total ...	1947–48 ...	...	...	10,43,77,420	39,96,999	10,83,74,419	8,83,61,088	19,67,35,507	65,33,843	20,751	65,54,594
		1948–49 ...	...	...	10,85,69,306	40,30,202	11,25,99,508	8,93,33,304	20,19,32,812	65,66,995	17,735	65,84,730
		1949–50 ...	...	...	12,24,70,939	41,55,822	12,66,26,761	9,13,81,266	21,80,08,027	55,12,904	18,920	55,31,824

* The expenditure on Bhadalwadi, Maini and Parsul Tanks under the head' Special Development Programme under " XVII Irrigation, etc., has been

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,80,772	8,51,892	5,95,258	2,56,634	.....	3·50	6	57,000	79,736
60,44,498	8,81,236	5,95,238	2,85,978	.....	3·66	6	57,000	69,059
4,89,197	8,76,856	5,95,779	2,81,077	.....	3·66	6	57,000	84,523
.....	.....	5,863	.....	5,863	.....	6	.....	.....
.....	.....	5,863	.....	5,863	.....	6	.....	.....
.....	.....	5,863	.....	5,863	.....	6	.....	.....
.....	.....	329	.....	329	.....	.....	.....	.....
.....	.....	15,992	.....	15,992	.....	.....	.....	.....
.....	.....	65,372	.....	65,372	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	22	.....	22	.....	.....	.....	.....
.....	.....	95	.....	95	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	60	.....	60	.....	.....	.....	.....
.....	.....	19,734	.....	19,734	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	4,869	.....	4,869	.....	.....	.....	.....
.....	.....	88,396	.....	88,396	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3	.....	3	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3,207	.....	3,207	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
4,283	—4,283	78	.....	4,361	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	2,327	.....	2,327	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
15,261	761	.....	761	.....	.....	.....	.....	.....
28,33,307	37,21,287	41,84,351	.....	4,63,064	1·89	.....	6,22,720	4,36,232
32,18,022	33,66,708	42,63,904	.....	8,97,196	1·67	.....	.....	4,08,789
31,82,600	32,87,320	45,72,475	.....	12,85,155	1·51	.....	.....	4,51,949

transferred without financial adjustment to "68, Construction, etc. as per G. R., P. W. D., No. 5853 /36, dated 13th May 1946.

XVII, Irrigation, Navigation, Embankment and Drainage Works, for which Capital Accounts are kept.

Revenue.

81. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e. g., wood, grass, etc.), while the latter represents the irrigation share of land revenue.

82. The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above, in order to show the "net revenue" earned.

83. The figures of gross and net revenue for the years 1950–51 and 1951–52 and the budget estimate for the year 1952–53 are shown below :—

Pages 26–27, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Direct Receipts	69,03	71,46	80,71	85,91
Portion of Land Revenue due to Irrigation	19	34	34	39
Gross Receipts ...	69,22	71,80	81,05	86,30
Deduct—Working Expenses ...	—40,48	—32,72	—33,20	—32,66
Net Receipts ...	28,74	39,08	47,85	53,64

The increase in the revised estimate of 1951–52 and the budget estimate of 1952–53 under "Direct Receipts" is due to larger consumption of water.

84. The distribution of the figures of expenditure under the head "XVII—Deduct—Working Expenses" for the years 1950–51 and 1951–52 and the budget estimate for the year 1952–53 is as follows :—

Pages 28–35, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Extensions and Improvements	7,31	1,38	2,05	1,03
Repairs	9,99	10,30	10,30	10,30
Establishment	22,92	20,87	20,68	21,16
Tools and Plant	26	17	17	17
Total Voted ...	40,48	32,72	33,20	32,66

85. The increase in the revised estimates of 1951–52 is mainly due to expenditure on special repairs to the Khodshi Weir-Krishna Canal.

86. The budget estimate of 1952–53 under Extension and Improvements takes into account new minor works and the amount required for works in progress.

87. For the purpose of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works", *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges." Accordingly, out of the total amount under the head "XVII" for the year 1952–53, the provisions of 4,08 and 17 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50-Civil Works" and the remaining amount, viz., 28,41 has been included in the demand for Irrigation Works.

XVIII—Irrigation, Navigation, Embankment and Drainage Works, for which no Capital Accounts are kept.

Revenue.

Page 36, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Direct Receipts	4,97	5,81	5,48	7,06
Portion of Land Revenue due to Irrigation	6,06	10,37	10,37	10,38
Total ...	11,03	16,18	15,85	17,44

88. The increase in the budget estimate for 1952–53 is due to greater demand anticipated for water.

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 157, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Interest on Capital Outlay on Irrigation Works—Charged... ...	52,55	63,58	61,55	72,64

89. This is merely a *pro forma* head to indicate the interest on Cummulative Capital outlay on irrigation expenditure incurred under "68". The expenditure under this head is deducted from the expenditure under "22-Interest" under which provision is made for interest charges on the consolidate debt including irrigation debt For computing the interest or capital outlay on irrigation works, the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

90. The revised estimate for 1951–52 and budget estimate for 1952–53 have been framed as follows:—

——	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917–18 to 1936–37	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 4,32,10 on Irrigation Works from 1937–38 to 1950–51	15,13	15,13
(6) Interest charges at 3·5 per cent. on half the estimated capital outlay of 2,76,33 on Irrigation Works in 1951–52	4,84	9,67
(7) Interest charges at 3.5 per cent. on half the estimated capital outlay of 3,57,64 on Irrigation Works during 1952–53	.....	6,26
Total ...	61,55	72,64

18, Other Revenue Expenditure Financed from Ordinary Revenues (Public Works Department).

Expenditure.

Pages 158–160, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Works and Extensions and Improvements	16,85	98,50	74,27	52,47
Maintenance and Repairs	13,16	9,53	9,03	9,97
Establishment	9,74	24,65	24,50	16,06
Tools and Plant	68	1,63	1,63	98
Other charges	2,72	3,16	2,46	3,00
Grant-in-aid	8	8	8	8
Total ..	43,23	1,37,55	1,11,97	82,56

91. The decrease in the revised estimate of 1951–52 and the budget estimates of 1952–53 is mainly due to less expenditure on minor irrigation works undertaken from the loan of Rs. 1 crore from the Government of India.

92. As explained under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50—Civil Works ". Out of the total amount of 82,56 proposed for the year 1952–53, the provisions of 11,77 and 98 for ordinary establishment and tools and plant charges, respectively, have therefore been included in the demand under the head " 50—Civil Works ", and the residue, viz., 69,81 has been included in the demand for Irrigation Works.

18, Other Revenue Expenditure financed from Ordinary Revenues (Civil).

Pages 161-162, Civil Budget Estimates.	—	Actuals, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	A—Irrigation Works.				
	Minor Irrigation Works	10,79	4,42	4,42	4,80
	Maintenance and Repairs	93	....	....	....
	Extension and Improvements	1	....	....	....
	Establishment	10,45	22,34	22,63	17,39
	Tools and Plant	....	....	....	....
	Charges in England	....	....	....	....
	Lump sum deduction	....	—1,00	—1,00	....
	Total "A" Gross ..	22,18	25,76	26,05	22,19
	Deduct—Expenditure met from State Sugarcane Cess Fund	....	—4,42	—4,42	—4,80
	Total "A" (net) ..	22,18	21,34	21,63	17,39
	B—Navigation, etc.				
	Emergency Irrigation Works	....	....	....	....
	New Works and Works in Progress	....	....	....	....
	Maintenance and Repairs	....	....	....	....
	Extensions and Improvements	....	....	....	....
	Establishment	....	....	....	....
	Tools and Plant	....	....	....	....
	Charges in England	....	....	....	....
	Total "B" ..	....	....	....	....
	Grand Total "A", "B" ..	22,18	21,34	21,63	17,39

A—Irrigation Works.

93. *Minor Irrigation Works.*—The increase in the budget estimate of 1952-53 is due to (1) provision included for payment of land acquisition in respect of lands coming under the 3 weirs constructed by the Kolhapur Darbar and (*ii*) increased charges on maintenance and working of the scheme due to increase in the commended area under each pump and increase in the hours of working of the pumps.

94. *Establishment.*—The increase in the revised estimate of 1951-52 is due to number of additional items of expenditure, e.g., staff, garages, etc., authorised by Government for Lift Irrigation Schemes. The decrease in the budget estimate of 1952-53 is due to closing of some of the Divisional and Sub-divisional Offices and on account of completion of almost all (14) Lift Irrigation Schemes undertaken by Government during the year 1951-52.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 181, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Financed from Famine Relief Fund	....	....	....	....
B—Financed from Ordinary Revenues	....	1,05,00	....	....
C—Financed from Bombay State Development Fund	92,59	....	....	....
Total ..	92,59	1,05,00	....	....

95. *See* Note on the "System of Capital and non-Capital Accounts of Irrigation Works". The entries under this head correspond to the deduct entries under the head "68—Construction of Irrigation, Navigation, Embankment and Drainage Works". They represent the amount provided from ordinary revenues and Bombay State Development Fund for financing the capital expenditure on irrigation works.

XX and 22, Interest.

Receipts.

Page 37, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(1) Interest on loans to Presidency Corporation	29,51	25,63	25,63	21,68
(2) Interest on other loans and advances by the State Government	38,02	57,13	61,72	61,12
(3) Interest on arrears of revenue	1,31	80	1,00	80
(4) Interest realised on investment of State balances ...	52,57	23,60	60,78	31,17
(5) Miscellaneous	3,98	2,29	1,79	1,79
Deduct—Refunds	.....	.....	.....	.....
Total ...	1,25,39	1,09,45	1,53,92	1,16,56

Expenditure.

Page 182, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A. Interest on Ordinary Debt—				
(1) Interest on Permanent Loans	53,47	59,05	63,95	72,13
(2) Interest on Loans in course of discharge	.....	.....	3	.....
(3) Discount on loans	1,51	.....	35	.....
(4) Interest on other floating loans	96	.....	.....	.....
(5) Management of Debt	33	39	46	46
(6) Expenditure connected with the issue of new loans ...	1,72	.....	74	.....
(7) Miscellaneous	.....	.....	.....	.....
(8) Interest on consolidated debt	44,68	44,03	44,03	43,34
(9) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	17,87	14,25	14,25	10,57
(10) Interest on Agricultural Loans	.....	.....	1,16	31
(11) Interest on Loans in connection with Rehabilitation of displaced persons	7,23	7,23	13,51	14,83
B. Interest on Unfunded Debt—				
(12) Special Loans Endowments for Charitable and Educational Institutions	80	79	79	79
(13) State Provident Funds	21,88	24,97	24,97	27,96
C. Interest on Other Obligations—				
(14) Interest on Charitable and Other Funds	76	.....	42	70
(15) Miscellaneous	88	10	43	1,11
Total, A, B and C ...	1,52,09	1,50,81	1,65,09	1,72,20

	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
D. Transfers—				
Deduct—				
(16) Interest transferred to Commercial Departments—				
(*i*) " 17, Interest on works for which capital accounts are kept "	—52,55	—63,58	—61,55	—72,64
(*ii*) Commercial undertakings, Dapuri Workshop ...	—5	—12	—12	—12
(17) Interest transferred to " 10, Forests "	—33	—33	—33	—33
(18) Interest transferred to " 85-A, Capital Outlay on State Schemes of State Trading "	—14,60	—17,20	—32,18	—34,77
(19) Interest portion of equated payments on account of commuted value of pensions	—2,34	—2,40	—2,41	—2,50
Total, D ...	—69,87	—83,63	—96,59	—1,10,36
Net Total ...	82,22	67,18	68,50	61,84

Revenue.

96. Interest received by the local Government on advances and loans made through the States Loans and Advances Accounts (to agriculturists, local bodies, Presidency Corporations, etc.), is credited to " XX-Interest ".

97. (1) *Interest on Loans to Presidency Corporations.*—The decrease in the 1952-53 budget estimate is due to repayment of Capital during the current year.

(2) *Interest on other Loans and Advances by the State Government.*—The 1951-52 revised estimate and 1952-53 budget estimate are based on the progress of the actuals and the estimates of Departmental Officers. The increase in the current year's revised estimate and next year's budget estimate is on account of increase in interest on tagai advances and increase in interest from Bombay State Road Transport Corporation.

(4) *Interest realised on investment of State Balances.*—The increase in the 1951-52 revised estimate and 1952-53 budget estimate, is due to interest on the investments pertaining to merged State areas.

Expenditure.

98. The following charges are debited to the head " 22—*Interest on Debt and Other Obligations* " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans, expenditure connected with the management of debt, the issue of new loans and other miscellaneous charges.

(*b*) Interest payment to the Central Government on advances taken from them.

(*c*) Interest on endowments for charitable and educational institutions and on the balance in the Provident Funds.

(*d*) Interest payable on other miscellaneous items, Credit is given to this head under the heads :—

(*a*) *Deduct.*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works transferred to the head " 17—Interest on Works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshop).

(*b*) *Deduct.*—Interest transferred to " 10—Forests " on account of capital outlay on Forests.

(*c*) *Deduct*—Interest transferred to " 85—A—Capital Outlay on State Schemes of State Trading.

(*d*) *Deduct.*—Interest portion of equated payments out of revenue provided under " 55—Superannuation Allowance, etc." in respect of the commuted value of pensions.

99. (1) *Interest on Permanent Loans.*—The increase in the 1951-52 revised estimate and the 1952-53 budget estimate is mainly due to the provision of interest on the 3½ per cent. Bombay State Development Loan, 1962 and the 3 per cent. Tapi Irrigation Loan, 1961.

(3) *Discount on loan.*—The provision in the 1951-52 revised estimate is in connection with the Discount paid on the 3 per cent. Tapi Irrigation Loan, 1961.

(6) *Expenditure in connection with the issue of new loan.*—The provision in the 1951-52 revised estimate is in respect of the incidental expenditure incurred in connection with the issue of the 3½ per cent. Bombay State Development Loan, 1962, and the 3 per cent. Tapi Irrigation Loan, 1961.

(8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in equated half-yearly instalments including principal and interest over 45 years on 31st July and 31st January of each year from 1937. The decrease in the 1952-53 budget estimate is due to repayment of principle during the current year.

(9) *Interest on Loans to Presidency Corporation excluding those included in the consolidated debt.*—The decrease in 1952-53 budget estimate is due to repayment of principal during the current year.

(10) *Interest on Agricultural loans.*—The provision in the 1951-52 revised estimate is on account of interest on loans taken from the Government of India for intensive cultivation scheme and supply of small pumping sets to cultivators. The provision in the 1952-53 budget estimate is on account of interest on loan for supply of small pumping sets to cultivators and loans for Agricultural Development of areas around Anand Institute.

(11) *Interest on Loans in connection with Rehabilitation of Displaced Persons.*—The amounts provided for in the 1951-52 revised estimate and the next year's budget estimate is for payment of interets on loans taken from the Government of India in connection with the Housing of Displaced Persons and loans for rehabilitation of urban and rural displaced persons.

(13) *State Provident Funds.*—The expenditure under this head is on account of interest payable on accumulations in the Provident Funds of State servants.

(15) *Miscellaneous.*—The 1951-52 revised estimate and the 1952-53 budget estimate includes interest payable on Miraj Water Works Debentures and other liabilities of the former areas of the merged State Baroda.

(16) *Deduct—Interest transferred to Commercial Departments.*—" 17, Interest of works for which capital accounts are kept ". The figures are explained in paragraph 90 under the head " 17 ".

(17) *Deduct—Interest transferred to " 10, Forests ".*—A corresponding debit appears under the head " 10, Forests ".

(18) *Deduct—Interest transferred to " 85-A, Capital Outlay on State Schemes of State Trading ".*—The amounts deducted are for interest on the Capital Outlay advanced for the various schemes included under the head " 85-A ". The increase in the 1951-52 year's revised estimates and 1952-53 budget estimates is on account of enhancement in the rate of interest and larger advances for textile schemes.

(19) *Deduct—Interest portion of equated payments on account of commuted value if pensions.*—See paragraph 359 under " 83, Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 183 Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Sinking Funds—				
(*a*) 3 per cent. Bombay Government Loan, 1955	....	....	....	....
(*b*) 3 per cent. Bombay Government Loan, 1956	....	....	....	....
(*c*) 3 per cent. Bombay Government Loan, 1958	....	....	....	....
(*d*) 3 per cent. Bombay State Development Loan, 1962	29,43	29,43	29,43	29,43
(*e*) 3 per cent. Bombay State Development Loan, 1960	....	21,80	21,80	21,80
(*f*) 3 per cent. Tapi Irrigation Loan, 1961	....	....	....	5,01
(*g*) 3½ per cent. Bombay State Development Loan, 1962	....	....	....	19,18
(*h*) Sinking Fund for repayment of Government of India loan taken for Industrial Housing.	....	....	....	2,20
Depreciation Charges—				
(*t*) 3 per cent. Bombay Government Loan, 1955	5,31	....	....	....
(*u*) 3 per cent. Bombay Government Loan, 1956	5,25	....	....	....
(*v*) 3 per cent. Bombay Government Loan, 1958	5,16	....	....	....
(*w*) 3 per cent. Bombay State Development Loan, 1962	9,00	9,00	9,00	9,00
(*x*) 3 per cent. Bombay State Development Loan, 1960	....	4,53	4,53	4,53
(*y*) 3 per cent. Tapi Irrigation Loan, 1961	....	....	....	1,04
(*z*) 3½ per cent. Bombay State Development Loan, 1962	....	....	....	4,56
B—Other Appropriations—				
(*i*) Repayment of the consolidated debt	14,37	15,03	15,03	15,72
(*ii*) Repayment of Agriculture Loan	1,59	....	70,87	1,94
(*iii*) Repayment of Rehabilitation Loan	14,30	....	50	1,79
C—Transfers—*Deduct*—				
(*i*) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt.	—6,41	—6,63	—6,63	—6,86
(*ii*) Principal portion of equated instalment for repayment of the commuted value of pensions.	—92	....	....	....
(*iii*) Repayment made from the recoveries arising from the operations of the State Loans and Advances Account.	—1,85	—1,93	—71,93	—2,02
(*iv*) Repayment made by the Bombay Housing Board	....	....	....	—2,20
Total, Charged ..	75,14	71,23	72,60	1,05,12

100. *Sinking Funds.*—Under this minor head are recorded the amounts appropriated from revenue for maintaining a Sinking Fund and a Depreciation Fund, in respect of the loans floated by the State Government—

(*a*) *Three per cent. Bombay Government Loan, 1955.*—It has been decided that the minimum contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 20 years. The maximum contribution to the Sinking Fund should be related to amortisation of the loan on 13 years' basis. Provision was made for the contribution to the Sinking Fund of the maximum amount, viz., 19,65 till the year 1948–49. Provision for the year 1949–50 was made on the basis of minimum. The amount already contributed to the Debt Redemption and Avoidance Fund together with the accumulation in the Sinking Fund till 1948–49 would be adequate to redeem the loan on maturity. In view of this, it had been decided not to make any further contribution to the Sinking Fund from 1950–51 and to the Depreciation Fund from 1951–52 from the Revenues of the State.

(*b*) *Three per cent. Bombay Government Loan, 1956.*—The decision regarding contribution to the Sinking Fund and Depreciation Fund referred to above applies to this loan also, for the same reason.

(*c*) *Three per cent. Bombay Government Loan, 1958.*—The decision regarding contribution to the Sinking Fund referred to above applies to this loan also for the same reason.

(*d*) *Three per cent. Bombay State Development Loan, 1962.*—The annual contribution (9,00) to the Depreciation Fund is provided at 1½ per cent. of the total nominal amount (Rs. 6,00,15,500) of loan. The fund is to be used, if necessary, for purchasing securities of this loan for cancellation.

It has been decided that the maximum contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 13 years. Provision for contribution to Sinking Fund is made on these basis.

(*e*) *Three per cent. Bombay State Development Loan, 1960.*—The annual contribution (4,53) to the Depreciation Fund is provided at 1½ per cent. of the total nominal amount (Rs. 3,01,87,700) of loan. The fund is to be used, if necessary, for purchasing securities of this loan for cancellation.

It has been decided that the maximum contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 10 years. Provision for contribution to Sinking Fund is made on these basis.

(*f*) *Three per cent. Tapi Irrigation Loan, 1961.*—The annual contribution (1,04) to the Depreciation Fund is provided at 1½ per cent. of the total nominal amount (Rs. 69,31,550) of loan. The fund is to be used, if necessary, for purchasing securities of this loan for cancellation.

It has been decided that the maximum contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 9 years. Provision for contribution to the Sinking Fund is made on these basis.

(*g*) *Three and half per cent. Bombay State Development Loan, 1962.*—The annual contribution (4,56) to the Depreciation Fund is provided at 1½ per cent. of the total nominal amount (Rs. 3,04,06,900) of loan. The fund is to be used, if necessary, for purchasing securities of this loan for cancellation.

It has been decided that the maximum contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 10 years. Provision for contribution to the Sinking Fund is made on these basis.

(*h*) *Sinking Fund for repayment of Government of India Loan taken for Industrial Housing.*—The loan of Rs. 75 lakhs taken from the Government of India for Industrial Housing is repayable by Sinking Fund method. Provision from 1952–53 is, therefore, made to secure the repayment of the loan in 25 years at the assumed rate of interest of 2·5 per cent.

101. *Other Appropriation.*—Under this minor head are recorded the amounts appropriated from revenue for reduction or Avoidance of debt other than specific appropriation for regularly constituted Sinking Funds :—

The consolidated debt referred to in paragraph under the head " 22 " is repayable by equated half-yearly instalments including principal and interest over 45 years commencing from 1937. The principal portion of the instalments is debitable to the head " 23 ". The increase in 1952–53 budget estimate is due to decreasing amount of interest included in successive equated instalments on account of progressive reduction of the principal outstanding.

The Agricultural loan taken for intensive Cultivation Scheme (Rs. 70 lakhs) is repayable during 1951–52. Provision is also made for repayment of the loan of Rs. 10 lakhs taken from the Government of India for supply of small pumping sets to cultivators. The loan is repayable from 1951–52 in 10 half-yearly equated instalments.

The loan of Rs. 3,24,000 taken for rehabilitation of displaced persons is repayable from 1951–52 in 6 annual equated instalments. The loan of Rs. 6,76,000 taken for rehabilitation of rural displaced persons is repayable from 1952–53 in 6 years in 5 equated instalments.

102. *Transfers : Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under " 83, Payments of Commuted Value of Pensions " and loans utilised to finance the State loans and Advances Account. The reasons for showing repayments in respect of these loans as deduct entries under the head " 23 " are explained below :—

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by State Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " B-Other Appropriations ", a corresponding credit is given to this head by a deduct entry.

(*ii*) Part of the loans included in the consolidated debt has been utilised for expenditure under " 83, Payments of Commuted Value of Pensions ". The expenditure debited to " 83 " is being written back to revenue by equated instalments including principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

(*iii*) The consolidated debt includes the loans taken to finance the State Loans and Advances Accounts. With effect from 1940–41 it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the State Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding State Loans and Advance Account debt on 1st April 1937 over a period of 45 years, with interest at 4½ per cent.

(*iv*) Provision made for Sinking Fund to repayment of Government of India loan taken for Industrial Housing [paragraph (*h*) above] is to be met from recoveries of the State Loans and Advances Account as the loans received from the Government of India are passed on to Bombay Housing Board as a loan from this Government. The recoveries from the Bombay Housing Board are credited to State Loans and Advances Account.

25, General Administration.

Pages 184-250, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A.—Heads of States—				
Salary of the Governor	54	53	53	53
Secretarial staff of the Governor	72	77	77	75
Staff and Household of the Governor	2,08	2,90	2,15	2,89
Sumptuary Allowance of the Governor	22	22	22	22
Expenditure from the Contract Allowance	1,23	1,28	1,24	1,28
Tour Expenses	50	64	30	64
Ministers	6,82	6,18	6,48	6,36
Total, Heads of States ..	12,11	12,52	11,69	12,67
B.—Legislative Bodies—				
State Legislature Secretariat }	8,04	2,12	7,83	2,37
State Legislative Assembly }		5,78		7,97
State Legislative Council	92	1,01	93	1,73
Election for Legislatures	21,20	17,04	28,36	3,00
Total, Legislative Bodies ..	30,16	25,95	37,12	15,07
C.—Secretariat and Headquarters Establishment—				
Civil Secretariat	81,31	78,83	82,24	86,60
Public Service Commission	2,53	2,59	2,53	2,71
Board of Revenue, etc.—Bombay Revenue Tribunal	24	27	31	30
Settlement Commissioner and Director of Land Records ..	58	54	54	58
Local Fund Audit Establishment	4,49	4,51	4,63	4,65
Total, Secretariat and Headquarters Establishment ..	89,15	86,74	90,25	94,84
D.—Commissioners—				
Commissioners	3,07	....	....	....
E.—District Administration—				
District Administration	2,98,52	2,41,40	2,72,35	2,54,83
G.—Miscellaneous—				
Discretionary grants by Heads of States	25	25	25	25
Miscellaneous	20	15	12	....
Expenditure from Rural Reconstruction grants	9,01	9,89	7,90	7,92
Total, Miscellaneous ..	9,46	10,29	8,27	8,17
H.—Charges in England—				
High Commissioner for India	3,75	2,42	2,93	2,98
Savings on account of Retrenchment	....	−19,42	....	....
Grand Total ..	4,46,22	3,59,90	4,22,61	3,88,56
Charged ..	*8,32*	*9,32*	*8,06*	*9,52*
Voted ..	4,37,90	3,50,58	4,14,55	3,79,04

Expenditure.

103. *Salary of the Governor.*—The 1951-52 budget and revised and the 1952-53 budget take into account the voluntary cut in His Excellency's salary.

104. *Secretarial Staff of the Governor.*—The decrease in the 1952-53 budget is mainly due to the reduced provision made for leave salary.

105. *Staff and Household of the Governor.*—The decrease in the 1951-52 revised is mainly due to economy in expenditure on staff, maintenance and purchase of furniture and maintenance and upkeep of Raj Bhavan Gardens. The 1952-53 budget estimate provides for grants admissible under Governor's Allowances and Privileges Order, 1950.

106. *Tour Expenses.*—The decrease in the 1951-52 revised estimate is due to fewer number of tours undertaken by the Governor.

107. *Ministers.*—The increase in the 1951-52 revised is mainly due to the extensive touring undertaken by some Ministers. The budget of 1952-53 is based on the number of Ministers and Parliamentary Secretaries, who held office at the time of framing budget.

108. *State Legislature Secretariat and State Legislative Assembly.*—The decrease in the 1951-52 revised estimates is due to some members not drawing their salary regularly and also due to the vacancies not filled in for some time in some cases. The increase in the budget provision for 1952-53 is mainly due to the increase in the number of M. L. As.—which will be 315—under the New Constitution. The budget provision for 1952-53 provides for the Speaker, the Deputy Speaker and 292 M. L. As. excluding 11 Ministers and 11 Parliamentary Secretaries who were holding office at the time of framing budget estimates.

109. *State Legislative Council.*—The decrease in the 1951-52 revised estimates is due to some members not drawing their pay regularly. The increase in the provision for 1952-53 is due to the increase in the number of Members of Legislative Council under the New Constitution.

110. *Elections for Legislatures.*—The increase in the revised estimate is mainly due to the larger expenditure anticipated on the last General Elections. As the General Elections are over, a relatively smaller expenditure is estimated during the financial year 1952-53. Half the expenditure in connection with the General Elections is to be borne by the Government of India.

111. *Civil Secretariat.*—The increase in the revised estimates for 1951-52 is mainly due to larger expenditure in the Directorate of Publicity consequent on the transfer of 14 Mobile Publicity Vans from the Prohibition Department and in the Revenue Department (Accommodation) on payment of the compensation for requisitioned premises and the legal cost of cases lost in the High Court. The increase in the provision for 1952-53 is mainly due to the provision for the Public Works Department, Secretariat, having been made under this head instead of under " 50, Civil Works " as heretofore.

112. *Public Service Commission.*—The decrease in the revised estimates is mainly due to leave and deputation vacancies being left unfilled. The increase in the budget of 1952-53 is mainly on account of the larger expenditure under " Contingencies " and the anticipated drawal of increments due by the staff.

113. *Bombay Revenue Tribunal.*—The 1951-52 revised and the 1952-53 budget estimates are based on the actuals of the year.

114. *Local Fund Audit Establishment.*—The increase in the revised estimates for 1951-52 and the budget for 1952-53 is mainly due to the additional establishment sanctioned for the verification of the ex-State Balances.

115. *District Administration.*—The increase in the 1951-52 revised estimate is mainly due to the provision made in the 1951-52 budget estimates having generally proved inadequate for the requirements of the Collectors and the payment of arrears of pay and allowances and leave salary of voluntarily retired persons in the newly created districts or talukas. Estimates for 1952-53 provide for the normal requirements of the Collectors.

116. *Miscellaneous.*—The decrease in the revised estimate is based on the progress of actuals. The provision on account of the Indian Administrative Service Candidates which was hitherto made under this head has been made under " Q. 1.—General Establishment " in the budget of 1952-53. No provision on that account has, therefore, been made under this head in the budget of 1952-53.

117. *Expenditure from Rural Reconstruction Grants.*—The decrease in the revised estimate is mainly due to the discontinuance of the " Shikar staff ". The provision of 1952-53 is for normal requirements and includes the provision hitherto made in the Post-War Section.

118. *Charges in England.*—The revised estimates for 1951-52 and the budget estimates of 1952-53 are based on the latest report received from the High Commissioner. The increase in the revised estimate for 1951-52 and the budget estimates of 1952-53 is mainly due to larger provision on account of the State Government's share of the High Commissioner's establishment.

XXI and 27, Administration of Justice.

Revenue.

Page 38, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Sale Proceeds of unclaimed and escheated Property	1,94	3,00	3,03	2,55
Court-fees realised in cash	1,48	1,80	1,10	1,43
General Fees, Fines and Forefeitures	70,98	68,00	71,00	72,31
Pleadership and Mukhtearship Examination Fees..	11	12	12	12
Receipts of the Official Assignee	1,46	80	75	80
Miscellaneous Fees and Fines	12,59	11,50	12,05	13,50
Miscellaneous	3,35	2,00	2,00	2,50
Recoveriesof overpayments	83	37	67	65
Collection of payments for Services rendered	35	20	58	19
Receipts in England	....	....	....	....
Total ..	93,09	87,79	91,30	94,05
Deduct—Refunds	—2,56	—1,85	—2,50	—2,27
Total ..	90,53	85,94	88,80	91,78

Expenditure.

Pages 251-272, Civil Budget Estimate

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
High Court	17,97	18,93	18,93	19,78
Law Officers	8,19	7,15	8,62	8,03
Administrator General and Official Trustee	91	86	86	85
Sheriff and Reporter, Bombay	84	89	89	87
Official Assignee	1,36	1,47	1,43	1,47
Coroner's Court	35	33	38	38
Presidency Magistrate's Court	8,37	9,12	9,00	9,40
Civil and Sessions Court	1,07,16	1,05,66	1,07,50	1,11,39
Courts of Small Causes	6,95	7,23	7,23	7,57
Criminal Courts	37,33	33,26	33,26	33,81
Pleadership and Mukhtearship Examination Charges	1	2	2	....
Charges in England	19	6	8	65
Charges in connection with the administration of the B. A. D. R. Act ..	11,63	14,89	14,00	14,32
Savings on account of retrenchment	..	—1,83	....	....
Total ..	2,01,26	1,98,04	2,02,20	2,08,52

Revenue.

119. The increase in the revised estimate for the year 1951-52 and the budget estimate for the year 1952–53, is mainly under "Miscellaneous Fees and Fines" and "General Fees, Fines and Forefeitures" and is mainly on account of absorption of Section Writers as Government Servants and copying and other fees being credited to Government.

Expenditure.

120. *High Court.*—The increase in the budget estimate of 1952–53 is due to the fact that a lesser provision was made for puisne judges in the budget of 1951–52.

121. *Law Officers.*—The increase in the revised estimate for the year 1951–52 is due to (*i*) increase in criminal work in the High Court, Bombay, and due to excess expenditure incurred over contested cases, such as prohibition case and city civil court case and (*ii*) expenditure on appeals to Supreme Court.

122. *Civil and Sessions Courts.*—The increase in the revised estimate for the year 1951–52 and the budget estimate of the year 1952–53 is mainly due to (*i*) opening of Civil Courts at Kurundwad, Dhari and Taloda (*ii*) increase in the expenditure on account of dearness allowance to the superior and inferior establishment of the Civil Courts in the Mehsana District and (*iii*) creation of the additional posts at Ahmedabad, Mehsana, West Khandesh, Poona and Nasik.

123. *Charges in England.*—The increase in the budget estimate for 1952–53 is due to the fact that more officers are proceeding on leave to U. K.

124. *Charges in connection with the Administration of B. A. D. R. Act.*—The decrease in the revised estimate for 1951–52 is due to the reduction of staff sanctioned for the B. A. D. R. work.

XXII and 28, Jails and Convict Settlement.

Revenue.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Jails	1,42	1,27	1,47	1,40
Jails Manufactures	10,54	17,25	13,75	12,00
Recoveries of overpayments	39	8	16	20
Collection of payments for services rendered	23	6	10	8
Total ..	12,58	18,66	15,48	13,68
Deduct—Refunds	—1	—1	—1	—1
Total ..	12,57	18,65	15,47	13,67

Page 39, Civil Budget Estimates.

Expenditure.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Jails	83,02	65,82	80,47	69,24
Jails Manufactures	9,69	7,88	10,00	9,00
Works	....	....	....	....
Charges in England	....	.....	....	....
Total ..	92,71	73,70	90,47	78,24
Saving on account of retrenchment in staff	....	—2,12	....	....
Grand Total ..	92,71	71,58	90,47	78,24

Pages 273–283, Civil Budget Estimates.

Revenue.

125. *Jail Manufactures.*—The decrease in the revised estimate for 1951-52 is mainly due to the fact that the proposed re-organisation of Jail industries like leather factory at the Yervada Central Prison and powerlooms at the Ahmedabad Central Prison could not be implemented during the year 1951-52. There is no prospect of these industries being started during the year 1952-53 which accounts for the decline in the budget estimate for 1952-53.

Expenditure.

126. *Jails.*—The increase in the revised estimate for 1951-52 is chiefly due to higher rates of food stuffs, general increase in the Jail population and increased expenditure on railway warrants and advertisements. The decrease in the estimate for 1952-53 as compared with the revised estimate for 1951-52 is due to substantial retrenchment likely to be effected in the expenditure for 1952-53.

127. *Jail Manufacture.*—The increase in the revised estimates for 1951-52 is due to rise in the prices of raw materials and larger requirements and clothing deadstock articles, etc. on account of increased population in Jails. As a measure of economy, reduced provision has been included in the budget estimate for 1952-53.

XXIII and 29, Police.

Revenue.

Pages 40-41, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Contribution for Railway Police	13,88	12,30	12,30	12,30
Police supplied to Public Departments, Private Companies and Persons	1,02	1,25	1,25	1,25
Receipts and recoveries on account of Presidency Police	10,99	10,60	11,00	11,00
Cash receipts under the Arms Act	2,36	2,00	2,30	2,30
Fees, fines and forfeitures	10,07	5,00	5,00	6,35
Recoveries of overpayments	3,33	1,00	2,50	1,00
Collection of payment for services rendered	4,38	90	1,20	2,23
Miscellaneous	9,00	13,28	10,00	10,60
Receipts in England	3	....	....	....
Total ..	55,06	46,33	45,55	47,03
Deduct—Refunds ..	−37	−22	−22	−10
Total ..	54,69	46,11	45,33	46,93

Expenditure.

Pages 284–324, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Presidency Police	1,80,22	1,83,46	1,77,04	1,78,02
Superintendence	6,48	6,21	6,40	6,55
District Executive Force	6,28,58	6,50,41	6,30,71	6,27,65
Police Training School	7,17	3,65	5,50	4,23
Special Police	3	4	4	4
Railway Police	33,23	33,21	36,00	38,62
Criminal Investigation Department	42,11	43,25	42,24	45,65
Home Guards	13,54	18,94	19,58	21,46
Works	10	....	....	....
Charges in England	1,00	47	62	11
Savings on account of retrenchment	..	−31,47	....	....
Total ..	9,12,46	9,08,17	9,18,13	9,22,33

Revenue.

128. *Receipts and recoveries on account of Presidency Police and Cash receipts under the Arms Act.*—The receipts under these items are of a fluctuating nature and estimates have been framed on the basis of current and past actuals.

129. *Recoveries of overpayments.*—The receipts are of a fluctuating nature and the revised estimate of the year 1951-52 is based on the current actuals.

130. *Fees, Fines and Forfeitures.*—The increase in the estimates of 1952-53 is based on the past actuals.

131. *Collection of payments for services rendered.*—The increase in the revised estimate is due to the employment of additional police at the cost of the inhabitants and continuance of such additional police already employed in the villages of Bijapur District. The increase in the budget estimate of 1952-53 is based on past actuals.

132. *Miscellaneous.*—The decrease in the revised estimate is mainly due to less number of policemen taking advantage of the police messes on account of the vacancies in the Police Force. In the year 1952-53 with the filling of the vacancies, more policemen are expected to take advantage of these messes.

Expenditure.

133. *Presidency Police.*—After taking into account the cut on account of retrenchment, the net grant 1951-52 is 1,76,22. The increase in the revised estimate is mainly due to (1) purchase of two new launches for the Harbour Police to replace the existing unserviceable ones, (2) grant of refreshment allowance to police officers and men posted on duty in connection with the Textile Strike and (3) purchase of new motor vehicles for the Motor Transport Section. The increase in the budget of 1952-53 is mainly due to more expenditure under contingencies such as rent and clothing charges.

134. *Superintendence.*—The net grant of 1951-52 comes to 5,98 after taking into account cut due to retrenchment. The increase in the revised estimate and the budget estimate of 1952-53 is mainly due to (1) the grant of Bombay Scales of pay to Criminal Investigation Department clerks borne on the Inspectors' General of Police combined clerical cadre and (2) the opening of a new sub-head "Prohibition Police" to book the expenditure on account of staff employed in the Inspector General's office for Prohibition work. This expenditure was in the past debited to the head "C-2 (*d*) Prohibition Police".

135. *District Executive Force.*—After taking into account the cut on account of retrenchment, the grant of 1951-52 under this head is 6,28,17. The increase in the revised estimate and budget estimate of 1952-53 is mainly due to (1) the grant of house rent allowance to policemen in Sabarkantha District, (2) provision for staff for food check nakas in the State for which no provision was made in the current year's budget and (3) installation of a separate telephone exchange for the police at Poona.

136. *Police Training School.*—The increase in the revised estimate is mainly due to (1) the revival of the Head Constables' training classes, which were suspended temporarily in the past and (2) the continuance of the instructional staff at the Tryambak Vidya Mandir up to the 29th February 1952, in connection with the training of Sub-Inspectors from Bombay City and Saurashtra. The budget estimate of 1952-53 does not include provision for the staff at the Tryambak Vidya Mandir which is proposed to be closed by the Police Department.

137. *Railway Police.*—The increase in the revised estimate and the budget estimate of 1952-53 is mainly due to more expenditure under contingencies such as rents and clothing charges. It is also due to the opening of a new sub-head "Prohibition Police" to book the expenditure on account of the staff employed in the Railway Police for Prohibition work. This expenditure was in the past debited to the head "C-2(*d*) Prohibition Police".

138. *Criminal Investigation Department.*—After taking into account the cut on account of retrenchment, the net grant of 1951-52 under this head is 42,83. The decrease in the revised estimate is due to (1) vacancies in the staff and (2) Forensic Science Laboratory being not yet started. The increase in the budget estimate of 1951-52 is due to (1) the employment of additional staff to keep track of persons suspected to be carrying on espionage activities in the State and (2) the opening of a new sub-head "Prohibition Police" to book the expenditure on staff employed in the Criminal Investigation Department for Prohibition.

139. *Home Guards.*—The increase in the revised estimate and the budget estimate of 1952-53 is mainly on account of the expansion of the Home Guards organisation, supply of uniforms to Home Guards and Starting of Home Defence Scheme.

140. *Charges in England.*—The increase in the revised estimate is mainly due to more officers going on leave to the United Kingdom. Few officers are likely to go next year on leave to the United Kingdom.

XXIV and 30, Ports and Pilotage.

Revenue.

Page 42, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Ports and Pilotage—				
Ports Establishment	5	5	5	5
Receipts from the Minor Ports Fund	....	61	....	....
Total ..	5	66	5	5

Expenditure.

Page 324, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Ports Establishment—				
Marine Survey Sub-Division	....	241	33	261
Charges for the survey of steam vessels	6	6	9	9
Total ..	6	247	42	270

141. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as pertaining to State while those for ocean-going vessel are treated as pertaining to the Union. Accordingly, expenditure in connection with Ship Survey Department, Bombay, is treated as partly Union and partly State, the proportion being 93 per cent. Union and 7 per cent. State. The estimates accordingly represent 7 per cent. of the cost of the Ship Survey Department of the Indian Union.

142. The decrease in the 1951-52 revised estimate is on account of the fact that the Marine Survey Sub-division has been opened very late in the year.

143. In the 1952-53 budget full provision has been made for Marine Survey Sub-division. In the Sub-division, there will be two survey parties, one for ports north of Bombay and the other for those South of Bombay. No receipts from the Minor Ports Fund are expected either in the 1951-52 revised estimates or in the 1952-53 budget estimates.

XXV-A, and 33-A, Dangs District.

Revenue.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Page 43, Civil Budget Estimates.
(1) Dangs Receipts	34,03	18,67	18,67	27,50	
(2) Transfer from the Dangs Reserve Fund	....	15,10	10,46	5,85	
Total ..	34,03	33,77	29,13	33,35	

Details of Revenue.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Page 43, Civil Budget Estimates.
Forest	32,50	18,30	16,07	25,68	
Land Revenue	24	24	60	40	
Other Item Miscellaneous	1,29	13	2,00	1,42	
Total ..	34,03	18,67	18,67	27,50	

Expenditure.

—	Accounts, 1950–51.	Budget Estimates, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Pages 327-338, Civil Budget Estimates.
(1) Dangs Expenditure	23,22	34,09	29,13	33,35	
(2) Transfer to the Dangs Reserve Fund	10,81	....	....	....	
(3) Lump Deduction for probable savings	....	—32	....	....	
Total ..	34,03	33,77	29,13	33,35	

Details of Expenditure.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Pages 327-338, Civil Budget, Estimates.
A—Excise	40	46	30	20	
B—Forest	7,91	3,56	4,53	7,48	
C—Capital Outlay on Forest	....	....	....	....	
D—Land Revenue	....	....	....	1,20	
D1—General Administration	2,35	4,45	3,00	1,97	
E—Police	72	1,01	1,01	95	
F—Education	2,05	4,72	3,00	3,84	
G—Medical	96	1,02	1,02	1,08	
H—Public Health	66	1,42	1,00	1,09	

Page Civil Budget Estimates.	—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	H1—Mobile Hygiene Unit	....	....	....	39
	I(*a*) Agriculture	1,02	89	1,59	77
	I(*b*) Veterinary	24	27		41
	I (*c*) Rural Development	....	....	....	50
	Q—Co-operation	77	1,01	3,62	3,95
	S—Registration	....	....	1	....
	K—Miscellaneous	5	9	9	12
	L—Village Improvements	1	6	6	....
	M—Superannuation allowances and Pension	1	2	2	1
	N—Civil Works	5,11	10,82	9,59	6,04
	O—Civil Supplies	26	29	29	....
	P—Capital Outlay	70	4,00	....	3,35
	Total ..	23,22	34,09	29,13	33,35
	Lump deductions for probable savings	....	—32	....	....
	Total, Dangs Expenditure (Voted) ..	23,22	33,77	29,13	33,35

144. Consequent on the constitutional changes and the abolition of the Residencies the Government of India transferred the Administration of the Dangs Area which was formerly being administered by the Crown Representative to this Government with effect from the 15th August 1947. The Dangs Area has thereafter been merged in the State by an order called the Bombay (Enlargement of Area and Alteration of Boundaries) Order, 1947, with effect from the 19th January 1948. As Government desires to keep separate accounts of the receipts and payments of the Dangs on the amelioration of the people of the Dangs it has become necessary to prescribe a separate procedure for the accounting of the transactions relating to the Dangs.

Revenue.

145. The increase in the estimate for 1952–53 is due to larger receipts anticipated on account of resumption of departmental working of coupes and extraction of pre-emptied timber removal of other produce by Government agency.

Expenditure.

146. The decrease in the revised estimate for 1951–52 is due to (*i*) non-engagement of revenue staff for the whole year under " D-General Administration ", (*ii*) non-implementation of the mid-day meals scheme for want of sufficient food grains under " F-Education " and (*iii*) smaller expenditure incurred under " N-Civil Works " partly counterbalanced by the excesses (*i*) under " B-Forest " occasioned as a result of the payment of extraction charges, entertainment of pre-emption staff and the department works of coupes, (*ii*) larger expenditure in respect of the District Rural Development Board under " I-Agriculture and Veterinary " and (*iii*) additional expenditure on account of the scheme for the construction of houses for Dangis on co-operative basis under " Q-Co-operation ". The increase in the estimates for 1952–53 as compared with the budget for 1951–52 is mainly due to larger expenditure (*i*) required under " B-Forest " for the reasons mentioned above, (*ii*) under " F-Education " for grant of mid-day meals etc. and (*iii*) under " P-Capital Outlay ".

36, Scientific Departments.

Pages 339-347, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Grants-in-aid and donations to Scientific Societies and Institutions	55	48	36	53
Museums	4,06	2,78	4,11	2,59
National Parks and Gardens	16,86	4,07	5,65	4,46
Works	....	....	....	1,15
Savings on account of retrenchment	....	—16	....	....
Total ..	21,47	7,17	10,12	8,73

147. *Grants-in-aid and donations, etc.*—The increase in the budget estimates of 1952–53 is due to new grants-in-aid sanctioned for Jehangir Art Gallery and Ancient Historical Monuments.

148. *Museums.*—The increase in the revised estimates of 1951–52 is mainly due to additional grant provided for Mahatma Gandhi Memorial at village Kochrab in Ahmedabad District.

149. *National Parks and Gardens.*—The increase in the revised estimates of 1951–52 is due to additional funds provided for maintenance of certain Gardens in Ahmedabad (3) Payment of Contractors' bills in connection with the National Park, Borivli (70) and upkeep of public Gardens in Poona, Bombay and Baroda (91).

150. *Works.*—The provision for 1952–53 represents anticipated expenditure on works proposed to be undertaken in that year.

XXVI and 37, Education.

Revenue.

Pages 44-45, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—University	18,33	18,23	19,00	19,31
B—Secondary	11,63	13,34	10,35	9,52
C—Primary	65	....	43	....
D—Special	1,18	1,09	1,24	1,24
E—General	64,21	35,79	63,96	62,65
Total ..	96,00	68,45	94,98	92,72
Deduct—Refunds ..	—76	—5	—60	—5
Grand Total ..	95,24	68,40	94,38	92,67

Expenditure.

Pages 348-398, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—University	1,07,37	90,94	95,57	94,33
B—Secondary	1,61,70	1,57,36	1,62,00	1,68,87
C—Primary	8,16,27	7,95,55	7,90,00	8,54,94
D—Special	77,24	81,98	75,90	77,56
E—General	85,73	85,72	83,00	82,20
F—Charges in England	93	3,00	1,74	2,47
	12,49,24	12,14,55	12,08,21	12,80,37
Savings on account of retrenchment	....	—16,87	....	....
Total ..	12,49,24	11,97,68	12,08,21	12,80,37

Revenue.

151. *A—University.*—The increase in the revised estimates of 1951–52 and the budget estimates of 1952–53 is mainly due to the increase in the number of students attending Government Colleges.

152. *B—Secondary.*—The decrease in the revised estimates as compared to the budget estimates of 1951–52 is due to some secondary schools in merged areas having been transferred to private bodies. The decrease in the budget estimates of 1952–53 as compared to the revised estimates of 1951–52 is due to some more schools expected to be transferred to private bodies during the course of that year.

153. *E—General.*—Increase in the revised estimates of 1951–52 is mainly due to—(*i*) larger recoveries of excess grants paid to District School Boards last year, (*ii*) larger amount of recoveries on account of the expenditure on the Secondary School Certificate Examination Board and (*iii*) larger expenditure on facilities to Backward Classes from the Special Development Fund.

154. The decrease in the budget estimates of 1952–53 as compared to the revised estimates of 1951–52 is due to less receipts anticipated under miscellaneous items.

155. *Deduct Refunds.*—The revised estimates of 1951–52 is based on the progress of actuals.

Expenditure.

156. *A—University.*—The increase in the revised estimates of 1951-52 is mainly due to additional grants sanctioned for the purchase of equipment, etc., for the Government Engineering Colleges; and larger expenditure on Government Arts Colleges.

157. The decrease in the budget estimates of 1952-53 as compared to the revised estimates of 1951-52 is mainly due to smaller provision on account of Government Arts and Professional Colleges partly counterbalanced by larger provision for grants to Universities and non-Government Professional Colleges.

158. *B—Secondary.*—The increase in the revised estimates of 1951-52 and the budget estimates of 1952-53 as compared to the budget estimates of 1951-52 is mainly due to larger expenditure on maintenance grants and other special grants to non-Government Secondary Schools counterbalanced by smaller expenditure on Government Secondary Schools as a result of some of the schools in merged areas having been transferred or expected to be transferred to private bodies.

159. *C—Primary.*—The decrease in the revised estimates of 1951-52 as compared to the budget estimates of that year, is mainly due to smaller expenditure on account of grants to Local Bodies for Primary Education particularly those on account of compulsory primary education. The increase in the budget estimates of 1952-53 as compared to the revised estimates of 1951-52 is due to—(*i*) the increased grants to Bombay Municipality on account of its expenditure on primary education in the suburban areas merged with it; (*ii*) increased grants to District School Boards for their schemes of Compulsory Elementary Education in all places with a population of 1,000 and over as well as on their voluntary expansion of Primary Education and (*iii*) increased building and equipment grants to the District Building Committees and the District School Boards.

160. *D—Special.*—The decrease in the revised estimates as compared with the budget estimates of 1951-52 is mainly due to—(*i*) smaller expenditure on camps of the National Cadet Corps and (*ii*) non-opening of Refresher Courses for Primary Teachers. The increase in the budget estimates of 1952-53 as compared to the revised estimates is due to (*i*) increased provision made on account of grants to City Social Education Committees (including Bombay City), (*ii*) grants to Village Libraries and Reading Rooms and (*iii*) larger provision for Government Special Schools.

161. *E—General.*—The decrease in the revised estimates as compared with the budget estimates of 1951-52 is due to—(*i*) closure of the office of the Educational Adviser; (*ii*) smaller expenditure on printing of Departmental Text Books; (*iii*) some posts in the Inspecting Staff having been retrenched; counterbalanced by excess expenditure on (*i*) ameliorative measures for the Backward Classes and (*ii*) on the Secondary School Certificate Examination Board. The decrease in the budget estimates of 1952-53 as compared to the revised estimates is due to—(*i*) retrenchment of some gazetted and non-gazetted staff in the Director of Education's office; (*ii*) retrenchment of some posts of Assistant Deputy Educational Inspectors; and (*iii*) transfer of the provision required for printing and publication of Departmental Text Books to the head " 56-Stationery and Printing ".

162. *F—Charges in England.*—The decrease in revised estimates as compared to the budget estimates of 1951-52 is due to the less expenditure on purchase of stores.

163. The increase in the budget estimates of 1952-53 as compared to the revised estimates is on account of larger provision for purchase of stores, orders for which have already been placed and which are expected to be received in that year.

XXVII and 38, Medical.

Revenue.

Pages 46-47, Civil Budget Estimates.

XXVII—Medical.	Accounts, 1950-51.	Budget Estimates, 1951-52.	Revised Estimates, 1951-52.	Budget Estimates, 1952-53.
Medical School and College Fees	5,64	5,69	5,69	6,01
Hospitals Receipts	8,35	8,72	8,72	8,96
Mental Hospital Receipts	4,60	5,48	5,48	5,79
Sale of Medicines	1,89	1,00	2,00	18
Bacteriological Laboratories receipts	19,13	23,22	22,00	21,67
Contributions	6,21	8,00	7,00	8,00
Income from endowments	34	43	43	60
Recoveries of overpayments	90	51	90	80
Collection of payments for services rendered	—9	50	30	38
Miscellaneous	6,68	3,46	4,00	4,53
Transfer from the Special Development Fund	19	94	60	89
Receipts in England	10	.....	.....	.....
Total ...	53,94	57,95	57,12	57,81
Deduct—Refunds	—65	—27	—60	—27
Total ...	53,29	57,68	56,52	57,54

Expenditure.

Pages 399 442, Civil Budget Estimates.

38—Medical.	Accounts, 1950-51.	Budget Estimates, 1951-52.	Revised Estimates, 1951-52.	Budget Estimates, 1952-53.
A—Medical Establishment	6,56	6,83	7,17	9,37
B—Hospitals and Dispensaries	1,64,95	1,68,28	1,72,62	1,77,00
C—Grants for Medical purposes	71	79	88	1,82
D—Medical Colleges and Schools	20,96	24,43	20,76	22,78
E—Mental Hospitals	25,22	22,05	23,54	25,38
F—Special Development Fund Programme	21	94	60	89
G—Chemical Examiner	79	66	81	80
H—Bacteriological Laboratories	17,91	20,58	20,70	22,65
J—Charges in England	38	6,84	4,64	6,60
K—Works	.....	.....	2,60	2,35
Savings on account of Retrenchment	.....	—3,71	.....	.....
Total ... Voted ...	2,37,69	2,47,69	2,54,32	2,69,64

Revenue.

164. *Medical School and College Fees.*—The increase in the budget estimates for 1952-53 is due to increase in the number of students at the B. J. Medical College, Poona.

165. *Mental Hospital Receipts.*—The increase in the budget estimates for 1952-53 is due to increase in the number of patients and the revision of rates of maintenance charges.

166. *Sale of Medicines.*—The increase in the revised estimates for 1951-52 is due to resumption of the scheme of sale of quinine and quinine substitutes to private medical practitioners, hospitals, etc. The decrease in the estimates for 1952-53 is due to the likely discontinuance of the scheme in 1952-53.

167. *Bacteriological Laboratories Receipts.*—The decrease in the revised estimates for 1951-52 and budget estimates for 1952-53 is due to curtailed productions of sera, vaccines and antitoxins.

168. *Contributions.*—The decrease in the revised estimate is based on progress of actuals.

169. *Miscellaneous.*—The increase in the revised estimates for 1951-52 and budget estimates for 1952-53 is due to larger receipts anticipated on the basis of the progress of actuals.

170. *Transfer from Special Development Fund.*—The estimate under this head is equal to the expenditure on the schemes under Special Development Programme under "38, Medical".

Expenditure.

171. *A—Medical Establishment.*—The increase in the budget estimates for 1952-53 is mainly due to the fact that full provision has been made in the budget for 1952-53 on account of leave reserve of B.M.S. Class III officers.

172. *B—Hospitals and Dispensaries.*—The increase in the revised estimates is due to larger expenditure on medicines, equipment, diet and other contingent charges due to rise in prices and increase in the number of patients. The provisions for 1952-53 are made on the revised basis.

173. *C—Grants for Medical Purposes.*—The increase in the budget estimates for 1952-53 is mainly due to the grants-in-aid to the Board of Research in Ayurveda and to the Pharmacy Registration Tribunal, Bombay.

174. *D—Medical Colleges and Schools.*—The decrease in the revised estimates is mainly due to less expenditure on equipment of Medical Colleges at Poona, Ahmedabad and Baroda and also due to vacancies of gazetted and subordinate posts in the Colleges. The increase in the estimate for 1952-53 is due to adequate provision made for staff and equipment required for Government Medical and Dental Colleges.

175. *E—Mental Hospitals.*—The increase in the revised estimates for 1951-52 and the budget estimates for 1952-53 is due to appointment of additional establishment and increased cost of diet, medicines and clothing.

176. *F—Special Development Programme.*—The increase in the estimates for 1952-53 is due to the proposed opening of additional dispensaries and village aid centres.

177. *H—Bacteriological Laboratories.*—The increase in the provision for 1952-53 is due to increased provision for contingencies of the Haffkine Institute on account of the Pimpri Stud Farm and payment to blood donors.

178. *J—Charges in England.*—The revised estimate for 1951-52 and the budget estimates for 1952-53 represent the actual requirements of the High Commissioner for India in London.

XXVIII and 39, Public Health.

Revenue.

Page 48, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimates, 1951-52.	Revised Estimates, 1951-52.	Budget Estimates, 1952-53.
Sale proceeds of Sera and Vaccines, etc.	3,89	3,09	3,50	3,50
Contribution	3,22	4,99	3,03	4,00
Recoveries of overpayments	1,48	1,40	1,40	1,40
Collection of payments for services rendered	2,70	66	1,08	1,15
Transfer from the Special Development Fund	8	30	30	50
Miscellaneous	32,43	25,72	27,70	31,00
Total ...	43,80	36,16	37,01	41,55
Deduct—Refunds	—3,36	—10	—20	—20
Grand Total ...	40,44	36,06	36,81	41,35

Expenditure.

Pages 443-473, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimates, 1951-52.	Revised Estimates, 1951-52.	Budget Estimates, 1952-53.
A—Public Health Establishment	48,15	48,96	44,83	48,87
B—Grants for Public Health Purposes	23,29	20,51	22,72	41,82
C—Expenses in connection with Epidemic Diseases ...	40,81	38,50	35,85	40,97
D—Works	95,78	53,60	58,14	60,49
E—Special Development Programme	8	30	30	50
F—Charges in England	14	13	13	10
Savings on account of retrenchment	.....	—1,11	.....	.....
Total ..	2,08,25	1,60,89	1,61,97	1,92,75

Revenue.

179. *Sale Proceeds of Sera and Vaccines.*—Increase in the revised estimates for 1951-52 and the budget estimates for 1952-53 as compared to the budget estimates for 1951-52 is mainly due to increase in the rate of contributions from local bodies towards supply of lymph.

180. *Contributions.*—The decrease in the revised estimates for 1951-52 and the budget estimates for 1952-53 as compared with the budget estimates for 1951-52 is due to the transfer of the control of I. D. Hospital, Poona, to Poona Municipal Corporation and contribution recoverable in respect of vaccination establishment in merged State areas not yet being decided.

181. *Collection of payments for services rendered.*—The increase in the revised estimates for 1951-52 and the budget estimates for 1952-53 is based on the progress in execution of Public Health Works.

182. *Transfer from the Special Development Programme.*—The increase in the budget estimates for 1952-53 is due to more provision made for slum clearance schemes of local bodies in Backward areas.

183. *Miscellaneous.*—The revised estimates show increase over the budget estimates for 1951-52. It is due to (*i*) recovery of arrears of water rates due from the Bombay Municipal Corporation for the period Salsette Water Supply was managed by Government, (*ii*) receipts on account of sale of water outside the limits of Greater Bombay from Salsette Water Supply Scheme and (*iii*) excess sewage pumped at Bahiroba Pumping Station and also higher rates offered by contractors for coal, ash, etc. The increase in the budget estimates for 1952-53 is due to receipts on account of Salsette Water Supply Scheme, Ambernath Water Supply Scheme and Poona Cantonment Water Works.

Expenditure.

184. *A—Public Health Establishment.*—The decrease in the revised estimates over the budget estimates for 1951-52 is due to larger anticipated receipts on account of recovery of percentage charges of establishment on contribution and provincial works. The increase in the budget estimates for 1952-53 is due to opening of a new mechanical and stores sub-division at Dharwar, and less recoveries anticipated on account of percentage charges on establishment on contribution and provincial works which is a fluctuating item.

185. *B—Grants for Public Health Works.*—The increase in the revised estimates is due to grant-in-aid payable to Poona Municipal Corporation for I. D. Hospital and additional provision sanctioned for piped water supply and drainage schemes in Baroda. The increase in the budget estimates for 1952-53 is due to larger provision on account of water supply and drainage schemes of local bodies and for municipal works executed through the Public Works Department and on account of town planning and development scheme of Dhulia and Nasik.

186. *C—Expenses in connection with Epidemic Diseases.*—The decrease in the revised estimates is due to (*i*) suspension of third round of D.D.T. Spraying in some areas due to non-availability of D.D.T. and consequent early discharge of temporary labour, (*ii*) non-availability of medical officers for anti-malaria duty, (*iii*) non-purchase of paludrine tablets in view of anticipated supply of mepacrine tablets from the Government of India and non-prevalence of any severe epidemic in the State. The increase in the estimates for 1952-53 is due to additional provision made for strengthening the Headquarters Malaria organisation, adequate provision having been made for the purchase of D.D.T. and larger provision for grants to local bodies for anti-epidemic measures.

187. *D—Works.*—The increase in the revised estimates is due to inadequate budget provision for Central and Northern Public Health Works Divisions and new water works having been undertaken in the course of the year. The increase in the budget estimates for 1952-53 is due to larger provision for various water works.

188. *E—Special Development Programme.*—Increase in the budget estimates for 1952-53 is due to increased provision for slum clearance schemes of local bodies in Backward Areas.

XXIX and 40, Agriculture.

Revenue.

Pages 49–50, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Agricultural Receipts	51,62	80,79	80,79	81,38
Recoveries of overpayments	2,59	60	1,50	15
Collection of payment for services rendered	32	3	30	.....
Transfer from the Special Development Fund	63	2,63	1,50	34
Total ...	55,16	84,05	84,09	81,87
Deduct—Refunds ...	—60,97	—2	—1,00	—2
	—5,81	84,03	83,09	81,85

Expenditure.

Pages 474–588, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Direction	7,08	5,81	5,94	6,11
B—Superintendence	25	22	25	25
C—Subordinate and Expert Staff	33,72	34,81	34,43	28,16
D—Experimental Farms	2,03	2,09	2,15	1,86
E—Agricultural Demonstration and Propaganda	39,54	41,09	42,84	19,93
F—Agricultural Experiments and Research	62,08	43,47	59,33	26,01
G—Agricultural Education	34,57	27,75	38,47	27,08
H—Agricultural Engineering	52,13	52,72	64,44	44,15
J—Grants-in-aid, Contributions, etc.	10,49	10,78	10,78	10,41
K—Works	.....	.....	4	30
L—Other charges	11	.....	.....	.....
M—Special Development Programme	62	2,63	1,50	34
O—Charges in England	11	9	14	21
Savings on account of retrenchment	.....	—3,38	.....	.....
Total ...	2,42,73	2,18 08	2,60,31	1,64,81

Revenue.

189. *Agricultural Receipts.*—The increase in the budget estimates of 1952-53 is mainly due to higher receipts anticipated from the working of more boring machines during that year.

190. *Recoveries of overpayments.*—The increase in the revised estimates of 1951-52 is based on the progress of actuals.

191. *Collection of payments for services rendered.*—The increase in the revised estimates of 1951-52 is based on the progress of actuals.

192. *Special Development Fund.*—The amount provided under this minor head is equal to the estimated expenditure under "Special Development Programme" under the major head "40-Agriculture".

Expenditure.

193. *C—Subordinate and expert staff.*— The decrease in the budget estimates of 1952-53 is mainly due to the reduction in the provision for the scheme for supply of manure mixture to potato growers.

194. *D—Experimental Farms.*—The decrease in the budget estimates of 1952-53 is mainly due to the closure of the Vesma Farm and the amalgamation of the Harij Farm with the Soil Physicist's Section.

195. *E—Agricultural Demonstration and Propaganda including public exhibitions and fairs.*— The increase in the revised estimates of 1951-52 is chiefly due to the arrears payment in respect of the pig-proof wire fencing scheme and due to payment of arrears of rent of the office of the District Agricultural Officer, Ahmedabad, etc.

196. The decrease in the budget estimates of 1952-53 is mainly due to reduced provision made for (*i*) the farm yard manure scheme, (*ii*) loss in Personal Ledger Account and other schemes financed by the Government of India, and (*iii*) the grant of subsidy to cultivators for sinking wells. The reduction in items (*i*) and (*ii*) is in accordance with the Estimates Committee's recommendations.

197. *F—Agricultural Experiments and Research.*— The increase in the revised estimates of 1951-52 is mainly due to the provision proposed for (*i*) the anti-locust scheme, (*ii*) schemes for increasing cotton production, and (*iii*) the colonization schemes, etc.

198. The decrease in the budget estimates of 1952-53 is due to absence of provision for the Soil Conservation Section which has been put up as a new item and also due to reduced provision for subsidy granted to cultivators for the construction of katchha bandharas partly counter balanced by the provision for cotton production schemes.

199. *G—Agricultural Education.*—The increase in the revised estimates of 1951-52 is due to additional funds provided for the purchase of Trimbak Vidya Mandir properties to house the Agricultural School, Nasik, and for the acquisition of lands for the Agricultural Schools at Sholapur, Dhulia and Nasik.

200. *H—Agricultural Engineering.*—The increase in the revised estimates of 1951-52 is due to the additional grant sanctioned for (*i*) the Oil engine supply scheme, (*ii*) the boring section for working more machines, and (*iii*) for arrear payments in respect of the additional lift irrigation scheme.

201. The decrease in the budget estimates of 1952-53 is mainly due to reduced provision for purchase of tractors and other ancillaries.

202. *K—Works.*—The provision for 1952-53 represents expenditure on certain small works proposed to be undertaken in that year.

203. *M—Special Development Programme.*—The revised estimate of 1951-52 is based on the progress of actuals. The decrease in the budget estimates of 1952-53 is due to no provision having been made for the scheme for supply of seeds, manures, etc., to backward class agriculturists and for grants-in-aid to them.

XXX and 41, Veterinary.

Revenue.

Page 51, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53
Veterinary College and School Fees	19	25	10	8
Other Receipts	2,79	6,36	4,40	2,19
Collection of payments for Services Rendered	86	5	.....	.....
Transfer from the Deposit Account of the Special Development Fund ...	27	59	57	6
Deduct Refund	—1	—1	—1	—1
Total ...	4,10	7,24	5,06	2,32

Expenditure.

Pages 589 to 665, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Superintendence	4,80	4,36	4,49	4,64
Veterinary Education and Research	10,72	7,83	7,53	8,04
Subordinate Establishment	10,71	10,96	10,96	11,05
Hospitals and Dispensaries	10,24	10,55	10,58	10,27
Breeding Operations	5,72	7,33	7,08	3,24
Other Charges	8,74	9,53	9,83	9,33
Special Development Programme	27	59	57	6
Charges in England	.....	8	10	8
Total ...	51,20	51,23	51,14	46,71

Revenue.

204. (1) *Veterinary College and School Fees.*—The decrease in the revised estimates for 1951-52 and budget estimates for 1952-53 is due to small number of students outside Bombay State attending the Bombay Veterinary College.

205. *Other Receipts.*—The decrease in the revised estimate for 1951-52 is attributed mainly to (*i*) the fact that a sum of Rs. 77,500 on account of recovery of loans was shown under this minor head through error in the budget estimates for 1951-52, while in fact, it should have been shown under "R-Loans and Advances" and "XX-Interest", and (*ii*) less receipts realised from the Milk Supply Scheme at Poona, Ahmedabad and Hubli. The decrease in the 1952-53 estimates is on account of transfer of the Milk Supply Scheme, at Poona, Ahmedabad and Hubli to the head "85-A-Capital Outlay, etc."

206. *Transfer from the Deposit Account of Special Development Fund.*—The estimates under this head correspond to the expenditure provided for Special Development Programme under "41-Veterinary".

Expenditure.

207. *Superintendence.*—Large quantity of sera and vaccine is to be purchased for the immunization of cattle. Hence there is increase in the 1951–52 revised and 1952–53 budget estimates 1952–53.

208. *Veterinary Education and Research.*—The decrease in 1951–52 revised estimates is due to (*i*) the closure of Makarpura Palace Dairy Farm, and (*ii*) reduction of establishment and cattle at the Bakrol Farm. The increase in the 1952–53 budget estimates is mainly due to inclusion of provision on account of the acquisition of land under the Military Poultry Farm, Aundh, for the Serum Institute, Poona.

209. *Subordinate Establishment.*—The increase in the 1952–53 budget estimates is mainly due to periodical increments.

210. *Hospitals and Dispensaries.*—The decrease in the 1952–53 budget estimates is mainly due to the appointment of Veterinary Officers etc., drawing less pay on account of non-availability of qualified Veterinary Officers, Stockmen, etc.

211. *Breeding operations.*—The decrease in the 1951–52 revised estimates is mainly, due to the vacant posts under the Milk Supply Scheme, Poona, Hubli and Ahmedabad, not having been filled up. The decrease in the 1952–53 budget estimate is mainly due to (*i*) transfer of the Milk Supply Scheme Poona, Hubli and Ahmedabad to the head "85-A-Capital Outlay, etc." from the year 1952–53, and (*ii*) consideration of the following existing schemes as section I, new items for the year 1952–53 :—

(*i*) Scheme for the development of Dangi breed as a measure towards the improvement of cattle in Konkan ;

(*ii*) Expansion of Sheep Breeding Research Station, Poona ;

(*iii*) Establishment of sheep Breeding Station at Dharwar, Satara and Ahmednagar ;

(*iv*) Establishment of Rural Sheep Breeding Centres in Intensive Zones ;

(*v*) Sheep Breeding Sub-station, Bhilakhed.

Other Charges.—Increase in the 1951–52 revised estimate is mainly due to want of provision in the sanctioned budget for the following I.C.A.R. Schemes :—

(*i*) Investigation of Mastitis in India ;

(*ii*) Scheme for evolving suitable method for sampling wool for measurement of quality.

The decrease in the 1952–53 budget as compared to the 1951–52 budget estimate is mainly due to retrenchment of provision on account of vacant posts of stockmen and attendants.

212. *Special Development Programme.*—The Steep decrease in the 1952–53 budget as compared to that of the year 1951–52 is mainly due to the fact that out of the nine schemes for the ameliorative measures for the Backward classes, only two schemes viz. (*i*) Scheme for establishment of centre for Sheep Farming and Wool production in Backward Class Tracts in Bagalkot and Bijapur Talukas ; and (*ii*) Poultry training classes at Dhulia, Dharwar and Kirkee, are to be continued during the year 1952–53.

XXXI and 42, Co-operation.

Revenue.

Page 52, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Audit fees	5,25	4,79	5,25	5,20
Miscellaneous Receipts	3,73	2,85	4,20	3,84
Transfer from the Special Development Fund	1,34	50	1,50	2,02
Total ...	10,32	8,14	10,95	11,06
Deduct—Refunds ...	—6	—4	—4	—4
Total ...	10,26	8,10	10,91	11,02

Expenditure.

Pages 666–712. Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Direction	3,56	2,93	2,98	2,52
Superintendence	25,00	27,47	25,46	26,62
Grant-in-aid	46,78	42,37	44,65	34,67
Other Charges	20,79	20,51	19,49	22,17
Cottage Industries	16,03	*	*	*
Special Development Programme	1,34	50	1,50	2,02
Charges in England	3	.....	.....	.....
Savings on account of Retrenchment	.....	—1,45	.....	.....
Total ...	1,13,53	92,33	94,08	88,00

*Provision shown under " 43-Industries ".

Revenue.

213. *Audit Fees.*—The increase in the revised estimate for 1951–52 and the budget estimate for 1952–53 is due to the increase in the number of Co-operative Societies.

214. *Miscellaneous Receipts.*—The increase in the revised estimate for 1951–52 and the budget estimates for 1952–53 is mainly due to larger receipts anticipated on the basis of progress of actuals.

215. *Transfer from the Special Development Fund.*—The amount provided under this head is equal to the estimated expenditure on Special Development Programme under " 42-Co-operation."

Expenditure.

216. *Direction.*—The slight increase in the revised estimate is mainly due to the revival of the post of Joint Registrar of Co-operative Societies and additional expenditure on postage. The decrease in the budget estimate for 1952–53 is due to retrenchment proposals being given effect to.

217. *Superintendence.*—The decrease in the revised estimate and the budget estimate for 1952–53 is mainly due to retrenchment of staff as a result of reorganisation set up and reduced expenditure anticipated on travelling allowance and contingencies. The increase in the budget estimate for 1952–53 as compared to the revised estimate is mainly due to further additional staff for audit work of Co-operative Societies which are gradually increasing in number.

218. *Grants-in-aid.*—The increase in the revised estimate as compared to the budget estimate for 1951–52 is mainly due to (*i*) guarantee payment to Co-operative Societies for undertaking the work of seasonal finance against losses due to bad debts and (*ii*) additional provision for subsidies to Co-operative Societies undertaking schemes of Lift Irrigation in the Baroda District and in the merged Santrampur State in the Panch Mahals district, partly counterbalanced by less expenditure anticipated on Sarvodaya Schemes. The decrease in the budget estimate for 1952–53 is mainly due to the Government's decision to meet the expenditure on account of Co-operative Lift Irrigation Schemes from the State Sugar Cane Cess Fund and smaller expenditure estimated than in the year 1951–52 for subsidies to Rural Credit Societies, partly counterbalanced by increased provisions for (*i*) subsidies to Co-operative Societies undertaking schemes of Lift Irrigation (*ii*) Sarvodaya Schemes (*iii*) Grants-in-aid to Village Multipurpose Societies and (*iv*) Grants to Cotton Sale Societies and Unions.

219. *Other Charges.*—The decrease in the revised estimate as compared to the budget estimate for 1951–52 is mainly due to retrenchment of staff as a result of the revised administrative set up at district level and also due to keeping vacant certain posts sanctioned for recovery work. The increase in the budget estimate is for 1952–53 is due to larger provision having been made for grant of subsidies to Co-operative Better Farming Societies and to the Milk Supply Unions, partly counterbalanced by (*i*) reduced provision for propaganda work, etc., in the Co-operative Department due to retrenchment of staff and (*ii*) nil provision for the Scheme for organisation of Co-operative Cotton Sale Societies.

220. *Cottage Industries.*—Provision on this account has been transferred to the major head "43—Industries" with effect from the year 1951–52.

221. *Special Development Programme.*—The increase in the revised estimate for the year 1951–52 and the budget estimate for the year 1952–53 as compared to the budget provision for 1951–52 is due to larger funds having been provided for acquisition of lands for Backward Class Co-operative Housing Societies.

XXXII and 43, Industries.

Revenue.

Page 53, Civil Budget Estimates

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Industries	9,34	8,70	11,48	9,62
Cottage Industries	*	8,23	7,08	6,98
Fisheries	5,42	4,01	6,00	4,31
Recoveries of overpayments	5	5	10	.....
Collection of payments for services rendered	.....	4	1	4
Transfer from the Special Development Fund	32	2,33	2,27	1,30
Total ...	15,13	23,36	26,94	22,25
Deduct—Refunds ...	—6	—1	—9	—4
Total ...	15,07	23,35	26,85	22,21

Expenditure.

Pages 713–793, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Industries	29,85	32,36	30,44	33,11
Cottage Industries	*	28,62	27,62	30,15
Fisheries	10,77	9,92	9,58	11,24
Special Development Programme	32	2,33	2,27	1,30
Works	.....	.....	.....	11
Charges in England	15	12	29	6
Cost of stores for other offices	77	44	44	50
Savings on account of retrenchment	.....	—3,61	.....	.....
Total ...	41,86	70,18	70,64	76,47

* Shown under " XXXI and 42, Co-operation ".

Revenue.

222. *Industries.*—The increase in the revised estimates of 1951–52 is due to larger receipts anticipated under the Bombay Weights and Measures Act, and receipts on account of Cotton Ginning and Pressing Factory at Jamkhandi and dividend at the rate of 3 per cent. on investment in the shares of the Bombay Provincial Co-operative Bank, Ltd., for which no provisions were made. The decrease in the budget estimates of 1952–52 as compared to the revised estimates of 1951–52 is mainly due to smaller receipts anticipated under the Bombay Weights and Measures Act.

223. *Cottage Industries.*—The decrease in the revised estimate 1951–52 and the budget estimate of 1952–53 is due to smaller receipts anticipated from Cottage Industries on the basis of progress of actuals.

224. *Fisheries.*—The increase in the revised estimate of 1951–52 is due to increased production of departmental products and receipts from the Taraporewala Aquarium for which no budget provision was made. The decrease in the budget estimates of 1952–53 as compared to the revised estimate is due to smaller receipts from fish curing yards as a result of Government's decision to sell salt at concessional rate to fish curers, partly counterbalanced by larger receipts anticipated due to increased production of departmental products.

225. *Transfer from the Special Development Fund.*—The amount provided under this head is equal to the estimated expenditure under the minor head "Special Development Programme" under "43, Industries."

Expenditure.

226. *Industries.*—The net budget grant of 1951–52 is 29,51 after taking into account the share of the lump cut in the provision for establishment on account of retrenchment. The increase in the revised estimate of 1951–52 as compared to the net budget grant and also the increase in the budget estimate of 1952–53 as compared to the revised estimate is mainly due to large provision having been made for the purchase of epuipment for the R. C. Technical Institute, Ahmedabad. This increase is partly counterbalanced by reduced provision for expenditure on scholars to be sent abroad.

227. *Cottage Industries.*—The net budget provision of 1951–52 is 28,24 after taking into account the share of the lump cut due to retrenchment. The decrease in the revised estimates of 1951–52 as compared to the net budget grant is mainly due to smaller expenditure anticipated than provided for on the basis of progress of actuals. Increase in the budget estimates of 1952–53 is mainly due to revival of the Cottage Industries Schemes held in abeyance during 1951–52 to effect 10 per cent. savings in Cottage Industries grants and also due to inclusion of provision for construction of shed and gas furnace for Glass Bangle Factory and manufacture of tools and equipment.

228. *Fisheries.*—The net budget grant of 1951–52 is 9,58 after taking into account the share of the lump cut on account of retrenchment. The increase in the budget estimates of 1952–53 is mainly due to (*i*) large provision for expenditure on departmental products, (*ii*) sanction of additional staff for the Taraporewalla Aquarium and (*iii*) increased provision for subsidies to fishermen to adopt improved type of fishing crafts.

229. *Special Development Programme.*—The decrease in the budget estimate of 1952–53 is due to no provision having been made for the Industrial School, Nasik, Peripatitic Party in Carpentary and Smithy for Gujerat which are held in abeyance, and for Training in Industrial Subjects in Primary Schools.

230. *Charges in England.*—The increase in the revised estimate of 1951–52 is due to sanction of a grant of Rs. 15,000 for the purchase of epuipment for the Industrial Chemist's Laboratory.

43-A, Capital Outlay on Industrial Development.

Page 794, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Investment in Government Undertaking	100	.....	.....	.....
B—Investment of shares in Commercial Concerns—				
(*i*) Investment in the shares of the Provincial Industrial Co-operative Association, Bombay	9	12	12	1,98
(*ii*) Investment in the shares of the Industrial Co-operative Banks	.....	15	1,69	.....
(*iii*) Investment in the shares of the Ramdurg Bank ...	5	.....	.....	.....
	114	27	1,81	1,98

231. The increase in the revised estimate of 1951–52 is due to investment in the shares of the Janjira Bank Limited, Industrial Bank Limited, Sangli, Vijay Industries Limited, and Ayurveda Rasashala Limited, Poona and Paper and Pulp Conversion, Ltd., Poona. The shares were already held by the former states and they vest in the Bombay Government as a result of merger of the states. The states had paid up only a part of the face value of the shares. The provision for paying up the balance of the face value of shares has been made in the revised estimates.

232. The provision made in the budget estimate of 1952–53 is for making available the working capital to the Provincial Industrial Co-operative Association, Bombay, under the terms and conditions of transfer of Bombay Sales Depot.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 54, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Fees for the Registration of Trade Unions	47	1	5	1
Examination Fees	61	58	75	90
Sale of Stores and Materials (State)	34	40	40	50
Fees for the Inspection of Steam Boilers	1,87	2,32	2,32	2,48
Fees realised under the Factories Act, 1948	2,96	5,05	5,05	5,05
Administration of Indian Partnership Act, 1932	15	13	13	14
Miscellaneous	1,19,29	1,11,32	18,36	16,32
Beggars' Scheme	17	71	1,15	90
Fees from the School for Training of Labour Welfare Workers in Bombay.	9	16	28	7
Government Transport Service	19,16	19,00	19,80..	19,80
Transfer from the Special Development Fund	40	9,03	9,03	3,00
Habitual Offenders Scheme	15	15	10	10
Fees under the Cotton Control Orders, 1949	69	45	37	37
Receipts in England	....	....	....	....
Transfer from P. Deposits and Advances on account of food bonus received from Government of India.	....	....	15,19	12,16
Total ..	1,46,35	1,49,31	72,98	61,80
Deduct—Refunds ..	—1,04	—1,50	—61	—60
Total ..	1,45,31	1,47,81	72,37	61,20

Expenditure.

Pages 795-839, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Inspector of Factories	4,53	4,83	4,83	5,23
Labour	22,77†	28,38*	25,21*	25,69
Inspector of Steam Boilers	2,24	2,22	2,10	2,13
State Statistics	11	36	57	1
Preservation and Translation of Ancient Manuscripts ..	3	3	3	3
Examinations	83	45	60	37
Administration of Indian Partnership Act, 1932	10	13	13	13
Miscellaneous	3,75,40†	2,74,62*	2,70,94*	2,71,84*
Government Transport Service	18,76	15,93	17,50	15,26
Special Development Programme	1,79	9,03	9,03	3,00
Charges in England	5	9	5	30
Employment Exchange	2,20	2,38	2,00	2,25
Total ..	4,28,81	3,38,45	3,32,99	3,26,24

* Includes estimates on account of former Post-War Reconstruction and Development Programme.

† Includes accounts in respect of former Post-War Reconstruction and Development Programme.

Revenue.

233. *Miscellaneous.*—The decrease in the revised estimate is primarily due to the transfer of the entire receipts to the Bombay State Milk Fund hitherto credited from " 85-A " on account of (*i*) Bombay Milk Distribution Scheme, (*ii*) Milk Distribution Scheme (S. M. P.) and (*iii*) sale proceeds of buffaloes, milk, etc., at the Palghar and Jamner Farms and the Aarey Colony.

234. *Beggars' Scheme.*—The increase in the revised estimate is due to larger contributions received from the Bombay Municipality on account of the maintenance of the Bombay City domiciled beggars.

235. *Government Transport Service.*—The increase in the revised estimate and the budget estimate for 1952-53 is due to the increased mileage of vehicles.

236. *Transfer from the Special Development Fund.*—The amounts provided under this head are equal to the estimated expenditure under " Special Development Programme ".

237. *Transfer from " P. Deposits and Advances " on account of food bonus received from the Government of India.*—Consequent on the decision to meet the expenditure incurred by the Civil Supplies Department on account of procurement schemes out of its share from the total food bonus earned by this State, to " 47, Miscellaneous Departments " an amount equal to the actual expenditure is required to be adjusted at the end of the year by debit to " P. Deposits and Advances " and contra credit to " XXXVI-Miscellaneous Departments ". Accordingly, the revised estimate has been based on the estimated expenditure on bonus to Patils, Talatis and Kulkarnis and procurement prizes during the year 1951-52. The estimate for 1952-53 represents the amounts likely to be incurred in this connection.

238. *Deduct—Refunds.*—The revised estimate for 1951-52 and the budget estimate for 1952-53 are based on the progress of actuals.

Expenditure.

239. *Inspector of Factories.*—The increase in the budget estimate for 1952-53 is due to larger expenditure involved in extensive travelling of the merged state areas to which the Factories Act has been made applicable and increased correspondence on account of registration fees for the licences to be issued to these factories.

240. *Labour.*—The decrease in the revised estimate and the budget estimate for 1952-53 is due to retrenchment and non-implementation of certain Post-War Reconstruction Schemes.

241. *Miscellaneous.*—The decrease in the revised estimate is chiefly due to the transfer of entire expenditure on account of Improvement of Milk Supply Scheme to the Bombay State Milk Fund, partly counterbalanced by the (*i*) appointment of additional staff in connection with renewal of ration cards and Textile Schemes, (*ii*) larger expenditure under " Capitation grants for Juveniles " and " Dietory charges of Children in Remand Homes " on account of the progressive increase in the number of children committed to reformatory institutions and remand homes under the Bombay Children Act, (*iii*) additional expenditure involved in the opening of three more Certified Institutions under Bombay Beggars' Act and (*iv*) increase in the number of beggar inmates in Certified Institutions.

242. *Government Transport Service.*—The increase in the revised estimate is mainly due to increased mileage of vehicles. The decrease in the estimate for 1952-53 is due to less expenditure anticipated on maintenance and operation cost owing to replacement of old vehicles by new ones.

243. *Special Development Programme.*—The decrease in the estimate for 1952-53 is due to the curtailment of various activities under this Programme necessitated by limited provision available from the Special Development Fund which is nearing exhaustion.

XXXIX and 50, Civil Works.

Revenue.

Page 55, Civil Budget Estimates.

1	Accounts, 1950-51. 2	Budget Estimate, 1951-52. 3	Revised Estimate, 1951-52. 4	Budget Estimate, 1952-53. 5
Rents	11,73	8,00	12,00	11,50
Ferry Receipts	1,00	76	1,00	1,00
Tolls on Roads	1	.....	.....	.....
Receipts from self-supporting workshops	.....	50	50	50
Recoveries of expenditure	1,07	87	87	1,00
Miscellaneous	17,28	15,46	17,25	17,25
Transfers from Central Road Fund	3,17	53,15	22,05	1,09,86
Transfers from Special Development Fund	1	.....	.....	.....
Total ...	34,27	78,74	53,67	1,41,11
Deduct—Refunds	—24	—3	—30	—20
Net Total ...	34,03	78,71	53,37	1,40,91

Expenditure.

Pages 840-889, Civil Budget Estimates.

1	Accounts, 1950-51. 2	Budget Estimate, 1951-52. 3	Revised Estimate, 1951-52. 4	Budget Estimate, 1952-53. 5
A. Original Works—				
(*a*) Civil Buildings	46,06	43,52	56,68	38,90
(*b*) Communications—				
(*i*) Ordinary	30,72	54,45	42,06	61,91
(*ii*) Central Road Fund	3,46	53,10	22,00	1,09,86
(*iii*) National Highways	8,59	44,65	22,73	47,25
(*iv*) Road works financed from State Sugar Cane Cess Fund	.....	.....	.....	6,19
Deduct—Expenditure met from the State Sugar Cane Cess Fund	.....	.....	.....	—6,19
(*c*) Miscellaneous	2,62	2	2	2
Total—Original Works...	91,45	1,95,74	1,43,49	2,57,94
B. Repairs—				
(*i*) Ordinary	82,71	77,77	77,94	80,22
(*ii*) National Highways	31,19	39,43	32,73	.....
C. Establishment—				
Gross Charges	96,64	71,00	71,00	84,96
Deduct—Establishment charges under other Public Works Department heads	—61,85	—58,77	—58,77	—47,68
National Highways	3,12	7,57	4,99	4,26
Net Total—Establishment ...	37,91	19,80	17,22	41,54

1	Accounts, 1950–51. 2	Budget Estimate, 1951–52. 3	Revised Estimate, 1951–52. 4	Budget Estimate, 1952–53. 5
D. Tools and Plant—				
(*i*) Ordinary	23,58	37,39	37,39	12,38
(*ii*) National Highways	40	84	55	47
Deduct—Tools and Plant charges under the heads including recoveries	—4,95	—8,04	—8,04	—6,83
Total—Tools and Plant ...	19,03	30,19	29,90	6,02
E. Grants-in-aid—				
(*i*) Ordinary	24,92	16,37	16,37	18,67
(*ii*) Central Road Fund	.....	5	5	.....
Total—Grants-in-aid	24,92	16,42	16,42	18,67
F. Suspense	26,67	16	16	16
G. Charges in England—				
(*i*) Gross charges	15	3	18	12
(*ii*) *Deduct*—Establishment charges under other Public Works Department heads	—1,77	—1,68	—1,68	—1,36
Net Total—Charges in England ...	—1,62	—1,65	—1,50	—1,24
Add—Amount transferred from Bombay State Development Fund to finance Capital Works under "81, Civil Works"...	1,30,00	.....	.....	.....
Grand Total ...	4,42,82	3,77,85	3,16,36	4,03,29
Charged ...	*5,97*	*2,42*	*4,23*	*4,34*
Voted ...	4,36,85	3,75,43	3,12,13	3,98,95

Revenue.

244. *Rents.*—The increase in the revised estimates and budget estimates of 1952-53 is due to larger receipts from Rents of Buildings.

245. *Ferries.*—The increase in the revised estimates and budget estimates of 1952-53 is due to greater competition among contractors for the right of plying the ferries.

246. *Recoveries of Expenditure.*—The increase in the budget estimate is due to the taking up of more Deposit contribution works.

247. *Transfers from Central Road Fund.*—The decrease in the revised estimate is due to slow progress on works in the first stage of the Central Road Fund programme. The increase in the budget estimate of 1952-53 is due to the substantial provision made for the works which are expected to be in full swing.

Expenditure.

248. A. *Original Works*—(*a*) *Civil Buildings.*—The increase in the revised estimate is due to the financing of works in merged areas for which supplementary grants were obtained in the course of the year. The decrease in the Budget estimate is due to the fact that provision has been made only for the continuance of existing services, no new services being added : also due to the fact that the Education Department merged area works for which supplementary grants were obtained under the head " 50—Civil Works " are to be a charge on the head " 37—Education ", and not on " 50—Civil Works ".

(*b*) *Communications*—(*i*) *Ordinary.*—The decrease in the revised estimate is due to the slowing down of certain works to effect required savings and also due to the non-starting (due to financial stringency) of works which had not commenced till the second half of the year. The increase in the Budget estimate is due to adequate provision having been made for works which are expected to be in an advanced stage of execution and to the additional provision for works relating to the merged areas.

(*ii*) *Central Road Fund.*—The decrease in the revised estimate is due to the slow progress on the works in the first stage of the Central Road Fund programme and the finalisation of only the preliminaries in many cases. The increase in the Budget estimate is due to the substantial provision made for the works which are expected to be in full swing, the preliminaries having been completed in most cases.

(*iii*) *National Highways.*—The decrease in the Revised estimate is due to non-starting of many work for want of plans and estimates and approval thereto by the Government of India. The increase in the Budget estimate is based on the requirements of this State for the first year of the five year programme for the development of National Highways.

(*iv*) *State Sugar Cane Cess Fund.*—The Budget estimate is in respect of road works to be executed for the economic development of the concentrated sugar cane producing areas. This expenditure is to be recovered from the State Sugar Cane Cess Fund and hence a deduct entry is made under this head.

249. B. *Repairs*—(2) *National Highways.*—The decrease in the revised estimate is due to allotments made by the Government of India being lower than anticipated. No provision has been made in the Budget estimates as the proposed expenditure on that account has been put up as a Section I New Item, and it is yet to be considered by Government.

250. C. *Establishment.*—(*i*) The increase in the next year's budget estimate is due to the increased activities on account of the works pertaining to the merged States areas etc. The current year's provision has been found inadequate.

(*ii*) *Deduct-Establishment charges under other Public Works Department heads.*—The charges vary with other works expenditure under other Public Works Department heads. The decrease in the budget estimate as compared with the revised estimate, is due mainly to the less expenditure on works under the head " 18—Other Revenue Expenditure etc."

251. D. *Tools and Plant*—(*i*) *Ordinary.*—The decrease in the budget estimate is due to the absence of the usual large provision for the purchase of Road Rollers, on the assumption that a debit would be raised by the Government of India during 1951-52 for the whole amount due to it on this account.

252. E. *Grants-in-aid*—(*i*) *Ordinary.*—The increase in the Budget estimate is due to the additional provision made on account of payment of Rs. 2 lakhs to the District Local Board, Kolhapur for maintenance of major roads.

253. G. *Charges in England.*—(*i*) The increase in the Budget estimate is due to the provision made for leave salary.

(*ii*) *Deduct-Establishment charges under other Public Works Department heads.*—The decrease in the Budget estimate is due mainly to less expenditure on works under the head " 18—Other Revenue Expenditure etc."

MO-III Bk H 147—10a

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

254. The staff of the Public Works Department does work which is accounted for under many major heads, e.g., revenue heads "XVII", "18", "39", "50", "51", "52-A" and "XLI", capital heads "68", "70" "80" and "81", and deposit heads such as the State Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only they are booked direct under that head. So far as deposit heads and works for other Government, excepting Defence Department works are concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely 24 per cent., establishment and 3 per cent., tools and plant which represent the average of the incidence of such costs. In respect of Defence Department works, establishment and tools and plant charges have been levied at only 18·5 per cent., and 2 per cent., respectively. For the remainder, the establishment and tools and plant charges are debited in the first instance direct to head "50—Civil Works" and are then distributed to each major head on a percentage basis.

However in making the distribution for establishment charges the cost of works and repairs under XVII is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to "39", "54-A" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50—Civil Works" and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under "50—Civil Works" only.

Separate accounts in respect of expenditure on National Highway Works is required to be maintained. Expenditure in this connection appears under the minor heads "Communications—National Highways", "Repairs—National Highways", "Establishment—National Highways" and "Tools and Plant—National Highways". These figures have been shown separately.

As irrigation is treated as a commercial department, the heads "XVII", "18" (Public Works Department) and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges by a credit to the head "55—Superannuation, etc." where pensions of all Government servants are initially debited.

The cost of Special Establishment and Tools and Plant under XLI in respect of Hubli Electric Supply Undertaking is initially debited to that head and then distributed under the heads "XLI" and "81-A—Capital Outlay on Electricity Schemes" in proportion to the works expenditure under these heads, as the staff under "XLI" does work for both the heads. In addition to this, Secretariat and supervision charges are also levied under these heads on certain percentage basis.

The cost of Special Establishment and Tools and Plant of the Electric Grid Department is initially debited to the major head "52-A—Other Revenue Expenditure connected with Electricity Schemes" and then distributed under the major heads "52-A—Other Revenue Expenditure, etc." and "81-A—Capital Outlay on Electricity Schemes" in proportion to the works expenditure under these two major heads as the Special Establishment and Tools and Plant are for both the heads. In addition to this, Secretariat charges at 1 per cent., on the works expenditure are levied under both the major heads.

255. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper:—

Item.	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	Rs.	Rs.	Rs.	Rs.
(1) *Irrigation Heads*—				
"XVII"—				
(*a*) Special establishment ... ... Voted ...	14,87,810	14,94,200	14,76,000	15,35,400
(*b*) Ordinary establishment—				
Charges calculated on percentage basis—				
Charges in India ... ... Voted ...	5,64,791	4,08,700	4,08,700	3,96,600
Charges in England ... ... Voted ...	16,137	11,600	11,600	11,400
(*c*) Pensionary charges ... ... Voted ...	1,00,974	96,200	95,700	97,100
(*d*) Collection charges in Civil Department in respect of direct receipt ... ... Voted ...	1,23,039	76,000	76,000	76,000
"18"—				
(*a*) Special establishment ... ... Voted ...	78,940	3,42,500	3,28,000	3,48,700
(*b*) Ordinary establishment—				
Charges calculated on percentage basis—				
Charges in India ... ... Voted ...	6,43,754	19,45,200	19,45,200	11,44,400
Charges in England ... ... Voted ...	18,393	55,600	55,600	32,700

Item.		Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
		Rs.	Rs.	Rs.	Rs.
(c) Pensionary charges	Voted ...	.....	1,17,600	1,17,000	76,200
(d) Collection charges in Civil Department in respect of direct receipt	Voted ...	.....	4,500	5,000	4,500
"68"—					
(a) Special establishment	Voted ...	6,89,322	47,800	41,000	3,14,400
(b) Ordinary establishment—					
Charges calculated on percentage basis—					
Charges in India	Voted ...	24,36,544	16,24,600	16,24,600	14,19,900
Charges in England	Voted ...	69,615	46,400	46,400	40,600
(c) Pensionary charges	Voted ...	.....	85,900	86,000	88,800
(d) Secretariat charges	Voted ...	.....	.....	.....	50,000
(e) Supervision charges	Voted ...	.....	.....	.....	49,000
(2) *Civil Works*—					
"50"—					
Establishment charges—					
Charges in India	Voted ...	34,79,462	12,22,800	12,22,800	37,27,900
Charges in England	Voted ...	—1,62,096	—1,65,300	—1,49,700	—1,24,700
National Highway	Voted ...	3,11,789	7,56,680	4,99,000	4,25,600
"81"—					
Ordinary establishment calculated on percentage basis—					
Charges in India	Voted ...	23,31,731	17,53,300	17,53,300	16,09,900
Charges in England	Voted ...	66,621	50,100	50,100	46,000
(3) *Bombay Development Scheme*—					
"51"—					
(a) Special establishment	Voted ...	3,41,843	3,37,200	3,37,200	3,43,200
(b) Ordinary establishment calculated on percentage basis—					
Charges in India	Voted ...	1,83,757	1,42,300	1,42,300	1,92,100
Charges in England	Voted ...	5,250	4,100	4,100	5,500
"80"—					
(a) Special establishment	Voted ...	5,253	6,000	6,200	6,300
(b) Ordinary establishment calculated on percentage basis—					
Charges in India	Voted ...	801	.....	.....	400
Charges in England	Voted ...	23	.....	.....	.....
(4) *Electricity Schemes*—					
"XLI"—					
(a) Special establishment	Voted ...	44,509	6,16,200	6,19,700	8,47,700
(b) Ordinary establishment—					
Charges calculated on percentage basis—					
Charges in India	Voted ...	3,020	3,100	3,100	4,300
Charges in England	Voted ...	86	100	100	100
(c) Secretariat charges	Voted ...	2,421	21,900	21,900	31,400
(d) Supervision charges	Voted ...	2,106	1,700	1,700	3,900
Deduct—Share of cost of Special Establishment transferred to 81-A—Capital Outlay on Electricity Schemes		—17,616	—3,700	—1,000	.....
"52-A"—					
(a) Special Establishment—					
Charges in India	Voted ...	20,52,411	19,58,900	19,58,900	22,41,000
Charges in England	Voted ...	121	3,000	3,000	3,000
(b) Secretariat charges	Voted ...	.....	.....	.....	.....
Deduct—Share of cost of Special Establishment transferred to "81-A—Capital Outlay on Electricity Schemes"—					
Charges in India	Voted ...	—19,50,889	—19,58,800	—19,58,800	—22,41,000
Charges in England	Voted ...	—972	—3,000	—3,000	—3,000

Item.	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	Rs.	Rs.	Rs.	Rs.
81-A—Capital Outlay on Electricity Schemes—				
Share of cost of Special Establishment under "XLI" ...	17,616	3,700	1,000	.....
Secretariat charges	.....	.....	.....	.....
Supervision charges	.....	.....	.....	.....
Share of cost of Special Establishment under "52-A"—				
Charges in India	19,50,889	19,58,800	19,58,800	22,41,000
Charges in England	972	3,000	3,000	3,000
Secretariat charges	89,115	2,87,800	2,64,000	3,51,000
Total ...	1,49,87,542	1,33,56,680	1,30,54,500	1,54,00,300

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR THE PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1952-53.

256. The total gross estimated cost of the Public Works Department establishment for the year 1952-53 is Rs. 1,92,88,100 (Voted) while total net estimated cost is Rs. 1,54,00,300 (Voted).

257. The following table shows the variation between the figures of the cost of establishment for the years of 1950-51, 1951-52 and 1952-53 :

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	Rs.	Rs.	Rs.	Rs.
1. Total Establishment charges excluding pensionary charges ...	1,83,46,301	1,72,79,280	1,69,78,100	1,92,88,100
2. *Deduct*—Establishment charges recovered from other Governments, Departments, etc.	—34,59,733	—42,22,300	—42,22,300	—41,49,900
3. Net Establishment charges excluding pensionary charges ...	1,48,86,568	1,30,56,980	1,27,55,800	1,51,38,200
4. Pensionary charges of Irrigation Department	1,00,974	2,99,700	2,98,700	2,62,100
Total ...	1,49,87,542	1,33,56,680	1,30,54,500	1,54,00,300

Item 1.—Total establishment charges excluding pensionary charges : The decrease in the revised estimate is due to curtailment of activities on account of financial stringency. The increase in the next year's budget estimate is due to the increased activities on account of the works pertaining to the merged States areas etc. The current year's provision has been found inadequate.

Item 2.—Deduct establishment charges recoverable from other Governments, Departments, etc.— The charges vary with the works expenditure under other Public Works Department heads. The decrease in the next year's budget estimate is due to less works expenditure on works mainly under the head National Highway Works.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM CENTRAL ROAD FUND.

	Rs.
Opening Balance on 1st April 1950	1,26,240
Receipts in 1950–51	1,84,233
	3,10,473
Expenditure in 1950–51	—3,22,684
Balance on 31st March 1951	—12,211
Estimated receipts in 1951–52	19,18,000
	19,05,789
Estimated expenditure in 1951–52	—22,05,000
Estimated balance on 1st April 1952	—2,99,211
Estimated receipts in 1952–53	1,09,87,000
	1,06,87,789
Estimated expenditure in 1952–53	—1,09,87,000
Estimated balance on 31st March 1953	—2,99,211

DETAILS OF THE BUDGET ESTIMATES FOR TOOLS AND PLANT UNDER "50—CIVIL WORKS" FOR THE YEAR 1952-53.

Name of Officers.	Amount.
	Rs.
Superintending Engineer, South Gujarat Circle	74,900
Superintending Engineer, North Gujarat Circle	1,22,100
Superintending Engineer, Bombay Circle	62,000
Superintending Engineer, Central Circle	93,200
Superintendi g Engineer, Deccan Irrigation Circle	63,000
Superintending Engineer, Southern Circle	1,91,200
Electrical Engineer to Government	8,100
Public Health Engineer to Government	10,800
Superintending Engineer, Karnatak Irrigation Circle	77,700
Superintending Engineer, Gujarat Irrigation Circle	33,300
Executive Engineer, Irrigation Projects Division (Central)	1,700
Machinery ordered from Foreign Countries	5,00,000
National Highways	47,250
Total ...	12,85,250

State Road Fund	2,43,830
39-Public Health	250
50-Civil Works	6,02,330
National Highways	47,250
51-Bombay Development Scheme	16,400
XLI-Receipts from Electricity Schemes (Bhatgar)	370
XVII-Irrigation etc.	17,000
18-Irrigation etc. (Public Works Department)	98,000
68-Irrigation etc.	1,21,800
80-Bombay Development Scheme	30
81-Civil Works	1,38,000
Total ...	12,85,250

XL and 51, Bombay Development Scheme.

258. Up to and inclusive of the year 1938-39, receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appeared under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the Capital head "80-Bombay Development Scheme". With effect from the year 1939-40, the revenue receipts and expenditure on repairs and maintenance of the Back Bay Reclamation Scheme are also recorded under the revenue heads "XL" and "51" Bombay Development Scheme, respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39" Public Health, respectively.

Revenue.

Page 56, Civil Budget Estimates.

——	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Rent from properties	20,38	17,96	19,60	19,60
Sale of Electricity	57	65	65	65
Miscellaneous Receipts	15	35	96	77
Transfer from the Special Development Fund	1,09	.....	.....	.....
Deduct—Refunds ...	—1	—2	—12	—2
Total ...	22,18	18,94	21,09	21,00

Expenditure.

Pages 890-891, Civil Budget Estimates.

——	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Original Works	1,66	1,32	1,32	3,48
Repairs	8,16	6,82	6,82	7,50*
Establishment—				
Ordinary—Voted	1,84	1,42	1,42	1,92
Special—Voted	3,42	3,37	3,37	3,43
Tools and Plant	16	12	12	16
Charges in England—Voted	5	4	4	6
Special Development Programme	1,09	.....	.....	.....
Total—Voted ...	16,38	13,09	13,09	16,55

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	2,17	.....	4,49	6,66
North Thana	1	.....	.....	1
South Thana	2	22	.....	24
Electrical	59	.....	.....	59
Total ...	2,79	22	4,49	7,50

Revenue.

259. *Rent from Properties.*—The increase in the revised estimate for 1951-52 is due to anticipated larger receipts on account of rent from (*i*) lands in the Back Bay Reclamation area and (*ii*) buildings and other properties in Bombay.

260. *Miscellaneous Receipts.*—The increase in the revised estimate for 1951-52 is due to larger miscellaneous receipts and recovery of riot tax from the tenants. The decrease in the 1952-53 budget estimate is due to absence of provision for the recovery of riot tax.

Expenditure.

261. *Original Works.*—The 1952-53 budget estimate provides for urgent and essential works.

262. *Repairs.*—The 1952-53 budget estimate provides only for urgent and essential repairs.

263. For the purposes of appropriation, establishment charges (1,98 voted) and tools and plant (16 voted) have been included under "50-Civil Works" and the remainder, viz., 14,41 has been included under this head.

XLI, Receipts from Electricity Schemes.

Pages 57-97, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Hydro-Electric Schemes.				
1. Bhatgar Hydro-Electric Supply Scheme —				
(*i*) Total—Gross Receipts	67	70	1,00	1,50
(*ii*) *Deduct*—Working Expenses	—21	—21	—21	—29
Net Receipts ...	46	49	79	1,21
Thermo-Electric Schemes.				
2. Hubli Electric Supply Undertaking—				
(*i*) Total—Gross Receipts	2,66	2,50	3,38	3,50
(*ii*) *Deduct*—Working Expenses	—2,10	—2,07	—2,07	—3,05
Net Receipts ...	56	43	1,31	45
3. Baria Power House—				
(*i*) Total—Gross Receipts	*	60	60	90
(*ii*) *Deduct*—Working Expenses	*	—1,05	—1,05	—1,15
Net Receipts ...	*	—45	—45	—25
4. Himatnagar Power House—				
(*i*) Total—Gross Receipts	*	42	42	60
(*ii*) *Deduct*—Working Expenses	*	—62	—62	—62
Net Receipts ...	*	—20	—20	—2
5. Rajpipla Power House—				
(*i*) Total—Gross Receipts	*	1,30	1,30	1,80
(*ii*) *Deduct*—Working Expenses	*	—1,25	—1,25	—1,25
Net Receipts ...	*	5	5	55
6. Santrampur Power—				
(*i*) Total—Gross Receipts	*	13	13	20
(*ii*) *Deduct*—Working Expenses	*	—37	—37	—37
Net Receipts ...	*	—24	—24	—17
7. Mansa Power House—				
(*i*) Total—Gross Receipts	*	10	10	10
(*ii*) *Deduct*—Working Expenses	*	—28	—28	—28
Net Receipts ...	*	—18	—18	—18
8. Chotta Udepur Power House—				
(*i*) Total—Gross Receipts	*	31	31	50
(*ii*) *Deduct*—Working Expenses	*	—1,43	—1,43	—1,59
Net Receipts ...	*	—1,12	—1,12	—1,09
9. Bansda Power House—				
(*i*) Total—Gross Receipts	*	10	10	27
(*ii*) *Deduct*—Working Expenses	*	—38	—38	—38
Net Receipts ...	*	—28	—28	—11
10. Dharampur Power House—				
(*i*) Total—Gross Receipts	*	22	22	50
(*ii*) *Deduct*—Working Expenses	*	—77	—77	—77
Net Receipts ...	*	—55	—55	—27

* Separate details for each scheme are not available.

XLI, Receipts from Electricity Schemes—contd.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
11. Varsoda Power House—				
(*i*) Total—Gross Receipts	*	.....	.....	.....
(*ii*) *Deduct*—Working Expenses	*	.....	.....	—1
Net Receipts ...	*	.....	.....	—1
12. Radhanpur Power House—				
(*i*) Total—Gross Receipts	*	27	27	27
(*ii*) *Deduct*—Working Expenses	*	—61	—61	—61
Net Receipts ...	*	—34	—34	—34
13. Vijapur Power House—				
(*i*) Total—Gross Receipts	*	1	2	2
(*ii*) *Deduct*—Working Expenses	*	—71	—1,13	—76
Net Receipts ...	*	—70	—1,11	—74
14. Gandevi Power House—				
(*i*) Total—Gross Receipts	*	75	75	1,00
(*ii*) *Deduct*—Working Expenses	*	—1,07	—1,07	—1,08
Net Receipts ...	*	—32	—32	—8
15. Baroda Power House—				
(*i*) Total—Gross Receipts	*	.....	.....	.....
(*ii*) *Deduct*—Working Exepnses	*	.....	.....	.....
Net Receipts ...	*	.....	.....	.....
16. Kalol Power House—				
(*i*) Total—Gross Receipts	*	.....	.....	.....
(*ii*) *Deduct*—Working Expenses	*	.....	.....	.....
Net Receipts ...	*	.....	.....	.....
17. Janjira Power House—				
(*i*) Total—Gross Receipts	*	26	26	33
(*ii*) *Deduct*—Working Expenses	*	—45	—45	—51
Net Receipts ...	*	—19	—19	—18
18. Kolhapur Power House—				
(*i*) Total—Gross Receipts	*	2,50	3,99	6,49
(*ii*) *Deduct*—Working Expenses	*	—3,35	—4,24	—4,02
Net Receipts ...	*	—85	—25	2,47
19. Jawhar Power House—				
(*i*) Total—Gross Receipts	*	15	15	15
(*ii*) *Deduct*—Working Expenses	*	—10	—10	—10
Net Receipts ...	*	5	5	5

*Separate details for each scheme are not available.

XLI, Receipts from Electricity Schemes—contd.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
20. Grid scheme for Ratnagiri Town—				
(*i*) Total—Gross Receipts	*	30	60	86
(*ii*) *Deduct*—Working Expenses	*	—83	—83	—1,06
Net Receipts ...	*	—53	—23	—20
21. Grid scheme for Chiplun Town—				
(*i*) Total—Gross Receipts	*	28	28	50
(*ii*) *Deduct*—Working Expenses	*	—59	—59	—64
Net Receipts ...	*	—31	—31	—14
22. Grid scheme for Malwan Town—				
(*i*) Total—Gross Receipts	*	22	22	34
(*ii*) *Deduct*—Working Exepnses	*	—55	—55	—60
Net Receipts	*	—33	—33	—26
23. Grid Scheme for Vengurla Town—				
(*i*) Total—Gross Receipts	*	36	36	48
(*ii*) *Deduct*—Working Expenses	*	—58	—58	—63
Net Receipts ...	*	—22	—22	—15
24. Grid Scheme for Islampur and Peth Towns—				
(*i*) Total—Gross Receipts	*	18	18	22
(*ii*) *Deduct*—Working Expenses	*	—20	—20	—20
Net Receipts ...	*	—2	—2	2
25. Grid Scheme for electrification of villages in Satara Taluka—				
(*i*) Total—Gross Receipts	*	17	17	24
(*ii*) *Deduct*—Working Expenses	*	—32	—32	—35
Net Receipts ...	*	—15	—15	—11
26. Grid Scheme of electrification of villages in Bulsar Taluka—				
(*i*) Total—Gross Receipts	*	13	13	12
(*ii*) *Deduct*—Working Expenses	*	—24	—24	—26
Net Receipts ...	.....	—11	—11	—14
27. North Gujarat Electric Grid Scheme—				
(*i*) Total—Gross Receipts	*	15,73	18,73	33,35
(*ii*) *Deduct*—Working Expenses	*	—10,76	—10,76	—20,59
Net Receipts ...	*	4,97	7,97	12,76
28. South Gujarat Electric Grid Scheme—				
(*i*) Total—Gross Receipts	.....	.....	.....	3,50
(*ii*) *Deduct*—Working Expenses	.....	.....	.....	—4,00
Net Receipts ...	.....	.....	.....	—50

*Separate details for each scheme are not available.

XLI, Receipts from Electricty Schemes—concld.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
29. Radhanagari Hydro-Electric Scheme—				
(*i*) Total—Gross Receipts	.....	.....	.....	1,15
(*ii*) *Deduct*—Working Expenses	.....	.....	.....	—50
Net Receipts ...	.....	.....	.....	65
Grand Total—				
(*i*) Total—Gross Receipts	12,93	27,69	33,67	58,89
(*ii*) *Deduct*—Working Expenses	—10,72	—28,79	—30,10	—45,67
Net Receipts ...	2,21	—1,10	3,57	13,22

264. (*1*) *Bhatgar Hydro Electric Scheme.*—The increase in the revised estimate for 1951–52 and the budget estimate for 1952–53 under "Gross Receipts" is due to the increased consumption of electricity by the consumers.

For purposes of approproation, out of the total provision of 29 under "*Deduct*-Working Expenses" for the next year, ordinary establishment and tools and plant charges of 5 have been included in the demand under the head "50-Civil Works" and the remainder, viz., 24 has been included in the demand under this head.

265. (*2*) *Hubli Electric Supply Undertaking.*—This Undertaking has been taken over by Government in the year 1944–45. The budget estimates of expenditure and revenue of this Undertaking up to 1946–47 were shown under the head "81-A, Capital Outlay on Electricity Schemes". It was then decided that revenue accounts in respect of this Undertaking should be opened under "XLI".

The increase in the revised estimate for 1951–52 and the budget estimate for 1952–53 under "Gross Receipts" is due to the increased consumption of the electricity by the consumers. The increase in the budget estimate for "Working Expenses" for 1952–53 is due to additional expenditure on the working of the plant for the full 24 hours of the day as against the present working of 20½ hours a day.

266. (*3*) *to* (*6*), (*8*) *to* (*10*), (*14*), (*17*) *and* (*20*) *to* (*25*).—The increase in the 1952–53 budget estimate for "Gross Receipts" in respect of the schemes at these items is due to increased rates of supply of energy and power to the consumers and anticipated large receipts on account of additional load and operation of new generating sets in the next year at the Dharampur and Gandevi Power Houses. The increase in the budget estimate for "Working Expenses" for 1952–53 for some of the schemes is due to larger expenditure on working of the plants.

267. (*13*) *Vijapur Power House.*—The increase in the revised estimate for 1951–52 and budget estimate for 1952–53 under "Gross Receipts" is due to more connections granted and sale of more electric power to the consumers. The increase in the revised estimate for "Working Expenses" for 1951–52 is due to larger expenditure on the working of the plant.

268. (*18*) *Kolhapur Power House.*—The increase in the revised estimate for 1951–52 under "Gross Receipts" is due to additional load anticipated. The increase in the 1952–53 budget estimate for "Gross Receipts" is due to anticipated large receipts on account of additional power likely to be made available from Radhanagari Hydro-Electric Scheme, which is scheduled to go in to commission during 1951–52.

The increase in the revised estimate for 1951–52 under "Working Expenses" is due to larger expenditure on the working of the plant.

269. (*27*) *North Gujarat Electric Grid Scheme.*—The increase in the revised estimate for 1951–52 and the budget estimate for the next year under "Gross Receipts" is due to anticipated large receipts likely to be realised from the Baroda Receiving Station and Nadiad Sub-Station (of the North Gujarat Electric Grid Scheme), which have already been commissioned and additional receipts likely to be realised from the sub-station at Anand, Barejadi and Kalol, which are expected to start shortly. The increase in the budget estimate for 1952–53 under "Working Expenses" is due to larger expenditure on the working of the plants.

270. (*28*) *and* (*29*) *South Gujarat Electric Grid Scheme and Radhanagari Hydro-Electric Scheme.*—These schemes are likely to start functioning early in the financial year 1952–53 and give revenue of 3,50 and 1,15 against the expenditure of 4,00 and 50, respectively, for maintenance and running of these schemes.

52-A, Other Revenue Expenditure connected with Electricity Schemes.

Pages 892-893, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
I. Establishment :—				
(*a*) Establishment charges	20,52	19,59	19,59	22,41
(*b*) Secretariat charges	.....	.....	.....	.....
(*c*) *Deduct*—Cost on account of Establishment debitable to " 81-A "	—19,51	—19,59	—19,59	—22,41
II. Miscellaneous Expenditure (including surveys)	65	2	13	3
III. Charges in England (Gross)	.....	3	3	3
Deduct—Cost on account of establishment debitable to " 81-A "	.....	—3	—3	—3
(*ii*) *Deduct*—Savings on account of percentage cut in pay of Establishment.	.....	.....	.....	.....
(*v*) *Deduct*—Savings on account of percentage cut in Travelling Allowance and Contingencies.	.....	.....	.....	.....
Total ...	1,66	2	13	3
(*vi*) *Add*—Amount transferred from Bombay State Development Fund to Finance Capital works under " 81-A ".	*	2,00,00	*	.....
Total ...	1,66	2,00,02	13	3

*This adjustment has been made under " 53 ".

271. Expenditure on the Electric Grid Scheme met from Ordinary Revenue is recorded under this head :—

I. *Establishment*—

(*a*) The increase in the Budget estimate is due to transfer of provision for temporary establishment for operation and maintenance of the plants at the Radhanagari Hydro Electric Project and South Gujarat Electric Grid Scheme.

(*b*) The deduct entry represents the cost of establishment transferred to " 81-A, Capital Outlay on Electricity Schemes ". It is in proportion to the expenditure on Grid works under the heads " 52-A " and " 81-A ".

II. *Miscellaneous Expenditure etc.*—The revised estimate is based on the progress of current actuals. The budget estimate of 1952–53 is nearly equal to the budget of 1951–52.

53, Capital Outlay on Electricity Schemes.

Expenditure.

Pages 894–895, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Electricity Schemes.				
Works	40	2,25	2,25	25
Establishment, Tools and Plant and Charges in England	5	.....	.....	.....
Add—Amount transferred from Bombay State Development Fund to finance capital works under "81-A"	1,77,41	.....	2,00,00	2,50,00
Total ...	1,77,86	2,25	2,02,25	2,50,25

272. This head has been opened from 1939–40 to record Capital Expenditure on Electricity Schemes financed from Ordinary Revenues.

273. The budget estimate of 25 for the year 1952–53 represents expenditure for the work of providing two generating sets and extension of the Power House at Gandevi.

274. The *add* entry represents the amount transferred from Bombay State Development Fund to finance capital works under "81-A".

XLIII, Transfer from Famine Relief Fund and 54, Famine.

Revenue.

Page 98, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Transfer from Famine Relief Fund	4,54	2,62	1,77	5,03
Total ...	4,54	2,62	1,77	5,03

Expenditure.

Page 896, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
54-A, Famine Relief—				
A-Salaries and Establishment	42	10	1,75	1,75
B-Relief Works	3,28	1,00	50,00	25,00
C-Gratuitous Relief	1,07	1,30	17,50	5,00
E-Miscellaneous	6,69	3,00	47,34	29,25
Total 54-A, Famine Relief ...	11,46	5,40	1,16,59	61,00
54-B, Transfers to Famine Relief Fund ...	.....	.....	.....	.....
Total—54, Famine ...	11,46	5,40	1,16,59	61,00
Total (Voted) ...	11,46	5,40	1,16,59	61,00

Revenue.

275. The amounts representing interest and other recoveries of famine relief expenditure are transferred to the revenue account under the head "XLIII, Transfers from Famine Relief Fund" for meeting the direct and indirect expenditure on Famine in each year. The revised estimate for 1951–52 and the budget estimate for 1952–53 are based on the amounts of the famine fund receipts which will be available for this purpose.

Expenditure.

276. *54-A, Famine Relief.*—The abnormal increase in the revised estimate for 1951–52 is due to the prevalence of scarcity and famine conditions throughout North Gujarat and in the Khandesh Districts. Normal conditions are expected to prevail in these regions during the year 1952–53 except in the early part of the year.

277. *54-B, Transfers to Famine Relief Fund.*—Under section 7 (*1*) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of each year. Section 7 (*3*) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of Rs. 63 lakhs, the deficiency shall be made up from the revenue of the State. No provision was made in the budget for 1951–52 as it was not possible to forecast the market value of securities so far in advance. For the same reasons no provision has been made in the budget estimate for 1952–53. The revised estimate for 1951–52 has been placed at "Nil" as it is expected, on the basis of the information available at present, that there will be no deficit in the Fund at the end of the year 1951–52.

54-A, Territorial and Political Pensions.

Expenditure.

Page 897, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
1. Territorial and Political Pensions	9	10	10	6
2. Charitable Allowances	.....	.....	.....	11
3. Charges in England	1	.....	.....	1
4. Privy Purse and Allowances of Rulers of Integrated States and allowances of their relatives and servants—				
(*i*) Allowances to relatives of the Rulers	11,01	10,87	9,65	*
(*ii*) Cash Allowances and Political Pensions	3,19	92	8,90	*
(*iii*) Pensions of Khangi or Khangi employees of the merged states.	.....	.....	10	*
Total ...	14,20	11,79	18,65	18
Grand Total ...	14,30	11,89	18,75	18

*Shown under 54-B Privy Purses and Allowances of Indian Rulers.

Expenditure.

278. *Charitable Allowances.*—The provision in the 1952–53 budget estimate is on account of payment of Parwashi pensioners.

279. *Privy Purse and Allowances of Rulers of Integrated States and Allowances of their relatives and servants.*—The increase in the 1951–52 revised estimate is due to sanction of expenditure of Rs. 1,00,000 per annum on account of Chatrapati Allowance to the Maharaja of Kolhapur, Rs. 12,000 per annum to the Nawab of Sachin and Rs. 1,78,600 per annum to the Feudatory Jahagirdars of Kolhapur and also due to the payment of pensions of Khangi employees of the merged States for which no provisions were made in the 1951–52 budget. The allowances to the Maharaja of Kolhapur etc., are required to be paid from the date of merger of States i.e., 1st August 1949. This increase in expenditure is partly counterbalanced by smaller expenditure anticipated than provided for Allowance to relatives of the rulers, on the basis of the progress of actuals.

280. The provision for the 1952–53 in respect of this minor head has been shown under a new major head "54-B—Privy Purses and Allowances of Indian Rulers."

54-B, Privy Purses and Allowances of Indian Rulers.

Page 898, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
	*	*	*	*
A—Privy Purses and Allowances of Ex-Rulers of Intergated States and Allowances of their relatives and servants—				
(1) Integrated States (*i.e.* those merged in Part A or Part B-States of the First Sehedule to the Constitution of India.	.....	.....	.....	15,57
B—Charges in England—Cash allowances and Political Pensions ...	.....	.....	.....	.....
Total Voted ...	.....	.....	.....	1,557

* Shown under "54-A—Territorial and Political Pensions".

Expenditure.

281. *Privy Purses and Allowances of Ex-Rulers of Integrated States and Allowances of their relatives and servants.*—The expenditure on account of Privy Purse and Allowances of Rulers of Integrated States and allowances of their relatives and servants which was hitherto being provided under the major head "54-A—Territorial and Political Pensions" has been decided to be shown under a new major head "54-B—Privy Purses and Allowances of Indian Rulers" with effect from 1st April 1952. Accordingly the provision for 1952–53 has been made under this head.

282, The 1951–52 revised estimate for the purpose has been placed at 18,65 under the major head "54-A—Territorial and Political Pensions." As against this the 1952–53 budget estimate shown under the new major head "54-B—Privy Purses and Allowances of Indian Rulers" is 15,57. The decrease in the 1952–53 estimate is due to smaller expenditure anticipated on "Allowances to Relatives of Rulers" and "Cash Allowances and Political Pensions, etc." partly countervalanced by increased expenditure anticipated on payment of pensions of Khasgi or Khangi employees of the merged states.

XLIV and 55, Superannuation.

Revenue.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Contribution for pensions and gratuities	6,36	4,92	7,08	8,85
Miscellaneous	6,53	76	76	1,09
Receipts in England	11	1	20	1
Deduct—Refund	.....	—1	—1	—1
Total ...	13,00	5,68	8,03	9,94

Page 98, Civil Budget Estimates.

Expenditure.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Superannuation and Retired Allowances	1,76,98	1,67,72	1,86,12	1,93,37
Equated payment of commuted value of pensions transferred from Capital.	11,47	11,27	11,48	11,12
Compassionate Allowance	1,67	1,80	1,80	1,80
Gratuities	1,52	1,22	4,70	5,02
Pensions for distinguished and Meritorious service	3	.....	3	3
Donations to Service Funds	36	33	33	33
Donations to Provident Funds	67	1,56	72	1,35
Government contribution payable under I. C. S. Family Pension Rules	3	2	2	2
Covenanted Civil Service Pensions	1,18	1,10	1,10	1,10
Charges in England	30,86	30,44	30,74	30,52
Deduct—Actual amount of pensions recovered from other Governments.	—8,18	—4,01	—4,01	—4,01
Deduct—Pensionary charges transferred to Commercial Departments ...	—2,72	—3,00	—3,00	—2,62
Family Pensions	.....	.....	4	20
Total ...	2,13,87	2,08,45	2,30,07	2,38,23
Charged ...	*5,17*	*5,60*	*5,54*	*5,18*
Voted ...	2,08,70	2,02,85	2,24,53	2,33,05

Pages 899–902, Civil Budget Estimates.

Revenue.

283. The estimates for the year 1951–52 (revised) and the year 1952–53 (budget) have been framed on the basis of the progress of the actuals.

Expenditure.

284. *Superannuation and retired allowances.*—The increase in the revised estimate of 1951–52 and the budget estimate of 1952–53 is mainly on account of the speeding up of the sanction of final pension to merged State employees who have retired from service.

285. *Equated Payments of commuted value of pensions transferred from Capital.*—Since 1926–27, the capital expenditure debited to the head "83-Payment of commuted value of pensions" together with the interest accruing thereon is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The estimate of 1952–53 is based on equated instalments in respect of actual expenditure from 1936–37 to 1950–51 and the estimated expenditure in 1951–52.

286. *Gratuities.*—The increase in the revised estimate of 1951–52 and the budget estimate of 1952–53 is mainly due to the estimated sanctioning of the death-cum-retirement gratuities under the Revised Pension Rules.

287. *Donations to Provident Funds.*—The revised estimates is based on the progress of past actuals. The budget of 1952–53 includes Government contribution in respect of the Contributory Provident Fund for the subscribers serving in the Electric Grid, which was hitherto provided in the Post-War Section.

288. *Charges in England.*—The revised estimate of 1951–52 and the budget estimates of 1952–53 are based on the latest report received from the High Commissioner.

289. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are being shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking Sind has to pay to Bombay the amount by which the total payment from Bombay treasuries in respect of pre-separation period exceeds 85 per cent. of the total liability of both the States for the period. Due to the partition of the country, the question of financial settlement of outstanding questions between this Government and Sind Government is separately under consideration. This Government is still getting recoveries from Sind Government. The estimates for the revised estimate of 1951–52 and the budget estimate of 1952–53 are based on the progress of actuals.

290. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These charges depend upon the establishment charges and on works expenditure in a year.

291. *Family Pensions.*—The revised estimate of 1951–52 and the budget estimate of 1952–53 represent the expenditure estimated on payment of family pensions under the Revised Pension Rules.

XLV and 56, Stationery and Printing.

Revenue.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Page 99, Civil Budget Estimates.
Stationery Receipts	91	1,50	1,00	1,00	
Sale of Gazettes and other Publications	3,04	2,50	3,00	3, 00	
Other Receipts	7,43	4,55	4,55	8,25	
Receipts in England	1	1	1	1	
Recoveries of Overpayments	....	5	5	5	
Total ..	11,39	8,61	8,61	12,31	
Refunds	—11	—1	—1	—1	
Net Total ..	11,28	8,60	8,60	12,30	

Expenditure.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Pages 902–911, Civil Budget Estimates.
I—Stationery.					
A—Stationery Office and Stores	3,53	2,74	3,26	3,14	
B—Purchase of Stationery Stores	48,28	29,00	39,00	48,25	
C—Stationery supplied by other Governments	2	....	....	....	
D—Deduct value of Stationery supplied to other Governments and paying Departments	—14	—15	—15	—16	
II—Printing.					
E—Government Presses	40,21	35,96	35,96	37,98	
F—Printing at Private Presses	99	15	30	9	
G—Cost of Printing work done by other Governments ..	....	....	....	....	
H—Deduct cost of Printing work done for other Governments and paying Departments	—97	—1,07	—3,57	—1,26	
I—Charges in England	2,48	92	2,17	40	
Savings on account of retrenchment	....	—15	....	....	
Total ..	94,40	67,40	76,97	88,44	

Revenue.

292. *Sale of Gazettes and other Publications.*—The estimates under this head are based on expected sale of publications of public interest including the *Bombay Government Gazette.*

293. *Other Press Receipts.*—The increase in the budget estimates of 1952–53 is primarily due to the estimated receipts from the sale of text-books-series of the Education Department to be printed at the Government Presses.

Expenditure.

294. *Stationery Office and Stores.*—The increase in the revised estimates of 1951–52 is mainly due to (*i*) payment of arrears as a result of revision of scales of pay, (*ii*) increase in expenditure on packing charges as a result of increase in the number of indenting officers and (*iii*) increase in miscellaneous items of expenditure such as rise in steamer freight charges, expenditure on service postage etc. The estimates of 1952–53 include provision for items (*ii*) and (*iii*) only.

295. *Purchase of Stationery Stores.*—The increase in the revised estimate of 1951–52 is due to (*i*) allotment of additional paper for printing electoral rolls and District Census Hand Books, (*ii*) rise in prices of paper and stores and (*iii*) increased demand of stationery articles from various offices. The increase in the budget estimates of 1952–53 as compared to the revised estimate of 1951–52 is due to larger provision for purchase of stationery stores as a result of increase in demands for stationery articles from various offices as well as additional requirements of paper for printing departmental text books for Primary Schools.

296. *Government Presses.*—The increase in the budget estimates of 1952–53 is mainly due to enhancement of maintenance charges on account of convict labour and larger provision for " Depreciation ".

297. *Deduct cost of Printing Work done for other Governments and paying Departments.*—The revised estimates of 1951–52 take into account recoveries from the Government of India, in respect of the expenditure incurred on account of General Elections in 1951–52. This factor is absent in the budget estimates of 1952–53.

298. *Charges in England.*—The increase in the revised estimates of 1951–52 is mainly due to liabilities on account of the Stores ordered in previous years, expected to be received in 1951–52. The budget estimates of 1952–53 include less provision on account of stores.

XLVI and 57, Miscellaneous.

Revenue.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Unclaimed Deposits	3,73	10,93	10,93	8,22
Sale of Old Stores and Materials	99	1,20	3,00	1,20
Sale of Land and Houses, etc.	2	1	1	1
Fees for Government Audit	45	30	35	30
Contributions	6,30	1,70	6,00	5,00
Rents, rates and taxes	19	1	1	7
Other fees, Fines and Forfeitures	9,51	4,73	9,00	8,00
Recoveries of overpayments	9,49	6,57	6,57	6,57
Collection of payments for services rendered	1,34	90	1,35	1,23
Miscellaneous	55,23	43,75	38,00	63,92
	87,25	70,10	75,22	94,52
Deduct—Refunds ..	—6,72	—2,30	—4,00	—3,00
	80,53	67,80	71,22	91,52

Pages 100–101, Civil Budget Estimates.

Expenditure.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Cost of Books and Periodicals	....	1	....	....
Donations for Charitable Purposes	4,39	2,78	10,20	2,81
Special Commissions of Enquiry	13	....	....	....
Petty Establishments	1,06	6,90	4,00	8,67
Irrecoverable Temporary Loans Written Off	13	8	42	10
Rents, rates and taxes	2,28	2,17	2,17	2,24
Contributions	1,78,14	1,61,80	1,68,08	1,63,85
Miscellaneous Compensations	1	1	1	1
Miscellaneous Darbar Charges	3	....	....	....
Charges in connection with the Village Panchayats Act ..	34,34	41,16	41,16	46,61
Miscellaneous and Unforeseen Charges	2,25	25	3,05	10,73
Expenditure on Displaced Persons	31,40	15,42	15,38	12,87
Charges in England	....	1	1	1
Loss or Gain by Exchange	8	....	8	....
Savings on account of retrenchment	....	—10	....	....
	2,54,24	2,30,49	2,44,56	2,47,90

Pages 912–924, Civil Budget Estimates.

Revenue.

299. *Unclaimed deposits.*—This item is of a fluctuating nature. The budget estimates of 1952-53 are framed on the average of the past three years' actuals.

300. *Sale of old stores and materials.*—The estimates under this head are of a fluctuating nature depending upon the sale of old stores and materials available. The revised estimate of 1951-52 under the head is based on the progress of actuals.

301. *Contributions.*—This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose. The revised estimate is framed on the basis of the progress of actuals. The estimate for 1952–53 is also based on the past actuals.

302. *Other Fees, Fines and Forfeitures.*—The receipts under this head are mainly on account of Cattle Pounds. The increase in the revised estimate of 1951–52 and the budget estimate of 1952–53 is mainly on account of increased rates of cattle pound fines and the increased number of cattle pounds in many districts.

303. *Miscellaneous.*—The revised estimates of 1951–52 include the receipts from displaced persons, the administration fees of Custodian of Evacuee Property, the outstanding balances in the merged areas and the recoveries from the Ex-Rulers in accordance with settlement arrived at with them. The revised estimate is based on the progress of actuals. The increase in the budget estimate of 1952–53 as compared to the revised estimate of 1951–52 is mainly due to higher receipts from sale of tenaments to displaced persons, the administration fees from Evacuee Property and larger recoveries expected from the Ex-Rulers.

304. *Refunds.*—The revised estimate of 1951–52 and the budget estimate of 1952–53 have been framed on the basis of progress of actuals.

Expenditure.

305. *Donations for Charitable Purposes.*—The increase in the revised estimate as compared to the budget estimate of 1951–52 is mainly due to donations to the National Sports Fund and the Mayor's Assam Earthquake Relief Fund and the Kashmir Relief Fund sanctioned during that year. This factor is absent in the budget estimates of 1952–53.

306. *Petty Establishments.*—The revised estimate is based on the progress of actuals. The decrease is due to smaller expenditure expected to be incurred during 1951–52 as a result of the postponement of the District Local Board elections till 1952–53. The increase in the budget estimates of 1952–53 as compared to the revised estimate is due to larger expenditure on District Local Board elections which are to be held in that year.

307. *Contributions.*—The increase in the revised estimate is mainly due to larger expenditure on account of—

(1) Grant-in-aid to the Bombay Municipality for the preparation of Master Plan,

(2) Special grant to the Baroda Municipality,

(3) Grant-in-aid to the Municipalities in connection with the enforcement of the Bombay Shops and Establishment Act, and

(4) Grant-in-aid to Local Bodies on account of quarry fees credited to Government.

308. The decrease in the estimates of 1952–53 as compared to the revised estimate of 1951–52 is mainly due to smaller expenditure for (1) special financial assistance to the Baroda Municipality and (2) for grant-in-aid to Bombay Municipality for preparation of Master Plan and (3) no provision having been made for payment to the Central Government on account of the National Defence Academy, Khadakvasala.

309. *Charges in connection with the Village Panchayat Act, Bombay.*—The increase in the budget estimate of 1952–53 as compared to the budget and the revised estimates of 1951–52 is due to larger expenditure for grants to Village Panchayats and grant-in-aid on account of Village Panchayat Societies as a result of the increase in the number of the Village Panchayats in the State.

310. *Miscellaneous and Unforeseen Charges.*—The increase in the revised estimate is mainly due to larger expenditure for payments arising out of merger of States.

311. The increase in the budget estimate of 1952–53 as compared to the revised estimates is mainly due to lump provision of Rs. 10,52 lakhs having been made for transfer to the Special Development Fund.

312. *Expenditure on Displaced Persons.*—This minor head includes expenditure on account of the following detailed heads :—

(1) Custodian of Evacuee Property.

(2) Relief of Displaced Persons.

(3) Rehabilitation of Displaced Persons.

313. Except 50 per cent. of the expenditure in the pay and allowances of the non-displaced persons, employed in connection with the " Rehabilitation Schemes " the whole expenditure under (2) and (3) is recoverable from the Government of India. The expenditure under (1) is non-recoverable.

314. The decrease in the budget estimates of 1952–53 as compared to the budget and the revised estimates of 1951–52 under " Net expenditure on displaced persons debitable to the State Revenue " is mainly due to larger recoveries from the Government of India, as receipts on account of the scheme, which are credited under " XLVI-Miscellaneous " have to be taken in reduction of the reimbursable expenditure.

XLVI-A, Receipts from Road Transport Scheme.

Revenue.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Gross Receipts—				
Passenger Bus Service	....	....	....	....
Deduct—Refunds on account of Transfer of surplus receipts to the State Transport Working Fund	....	....	—16,41	....
Net Receipts	....	....	....	....
Total ..	....	....	—16,41	....

Page 101, Civil Budget Estimates.

315. The Bombay State Transport Corporation is running the Nationalisation of Road Transport Scheme on its own account with effect from 1st April 1950. The State Government's share Capital to the Corporation is provided for under the major head "72, Capital Outlay on Industrial Development" and the dividend thereon is provided for under "XX—Interest". The amount of –1,641 shown in the revised estimate column above, represents the transfer of surplus receipts of the years 1948–49 and 1949–50 to the State Transport working fund as Government has agreed to transfer that amount to the fund. The amount is not in the nature of investment by State Goverament and as such it cannot be debited to "72, Capital Outlay on Industrial Development". The amount has therefore been shown as *refunds* under "XLVI-A—Receipts from Road Transport Scheme," which was the head operated upon by Government to record receipts and working expenditure on the Scheme of Nationalisation of Road Transport.

L and 62, Miscellaneous Adjustments between Central and State Governments.

Revenue.

Page 101, Civil Budget Estimates. —	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Agency Charges under the Petroleum and Explosive Acts	38	17	30	30
	38	17	30	30

Expenditure.

Page Civil Budget Estimates. —	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Amounts to be passed on to the Government of India from the State Taxation on tobacco	.....	.....	.....	.....

Revenue.

316. Officers of the State Government who are district authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938-39 these fees were credited direct to State revenues as agency fees. The Government of India, in consultation with the Auditor General, decided that these fees should be credited to central revenues as they were a part of central revenues and that it would pay an equivalent amount to this Government as payment for the work done by State officers. According to this decision, the Accountant General, with effect from 1938–39, credits the total amount of fees received in the State each year to Central revenues by debit to the heads " IX, Stamps " and " XXIII, Police " to which fees are first credited and an equal amount is credited to this State under this head. The revised estimate for 1951–52 and the budget estimate for 1952–53 represent this adjustment, equal amounts having been deducted from the receipts under " Stamps " and " Police ".

Expenditure.

317. This Government has accepted the Government of India's offer of an annual sum of Rs. 29 lakhs as compensation for the complete withdrawal of, and abstention from, all forms of taxation on tobacco within this State from the 1st April 1943. The sum has since been raised to Rs. 54 lakhs with effect from 1st April 1949. This Government has also agreed to make over to the Government of India, the total net receipts realised under State Tobacco taxation measures from the 1st April 1943. The revised estimate for 1951–52 as well as the budget estimate for 1952–53 on account of the amount to be paid to the Government of India is *nil*.

11/9/10

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 102, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
1. Sale of Land	....	....	....	....
2. Other Items	....	....	....	....
3. Subvention from the Central Government—				
(*a*) Grow More Food Schemes	....	60,33	32,00	28,76
(*b*) National Highways	44,59	92,48	61,01	51,98
(*c*) Subsidy on account of merger of States	1,45,00	1,45,00	1,45,00	1,16,00
Total ..	1,89,59	2,97,81	2,38,01	1,96,74

Expenditure.

Page 925, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Expenditure on account of restoration of property confiscated during the C. D. O. Movement of 1942	10	....	3	3
Ex-gratia Compensation to families of Government servants who were killed and to Government servants who sustained injuries while on duty on Hyderabad State Border ..	25	....	.....	.....
Total ..	35	....	3	3

Revenue.

318. *Subvention from the Central Government—(a) Post-War Schemes.*—The estimates under this item represent the share of the Government of India in respect of Grow More Food Schemes. The decrease in the revised estimate of 1951–52 and the budget estimate of 1952–53 is due to less subsidy anticipated from the Government of India for the Grow More Food Campaign.

319. *Subvention from the Central Government—(b) National Highways.*—The expenditure on National Highways is provided under " 50, Civil Works " and is wholly recoverable from the Government of India. The revised estimate of 1951–52 and the budget estimate of 1952–53 show the expected recovery from the Government of India on account of National Highways which is credited to this head.

320. *Subvention from the Central Government—(c) Subsidy on account of merger of States.*—The revised estimate of 1951–52 and the budget estimate of 1952–53 represent the subsidy expected from the Government of India on account of merger of States.

133162

LII-A and 64-A, Transfer from and to the Revenue Reserve.

THE BOMBAY STATE DEVELOPMENT FUND.

Revenue.

Page 102, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Transfer from the Bombay State Development Fund	4,00,00	2,00,00	2,00,00	2,50,00

Expenditure.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Transfer to the Bombay State Development Fund	....	....	....	....

321. The Bombay State Development Fund (formerly Post-War Reconstruction Fund) provide part of the finance for expenditure on schemes of reconstruction and development with the main object of raising economic level of the countryside and improving the conditions in various aspects of social economic and cultural life in the State. The Fund is to be credited with sums, which can be set apart from the balances and revenue. The provisions made for transfer to the Fund are shown under this head.

322. It is proposed to withdraw a sum of Rs. 2·5 crores from the balance in the Bombay State Development Fund to finance capital expenditure to that extent in 1952–53. This sum has, therefore, been shown on receipt side for 1952–53.

323. No amount is available for transfer to the Fund during 1952–53.

LII-B and 64-B, Civil Defence.

Revenue.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
A. R. P. Pootable Receipts (cost of A. R. P. Equipment) ..	10	....	....	....
Receipts on account of Civil Defence (other than A. R. P.) ..	2	....	10	....
Recoveries made from the Central Government ..	....	1	1	1
Deduct—Share paid to the Central Government	—5	....	....	....
Total ..	7	1	11	1

Page 103, Civil Budget Estimates.

Expenditure.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Press Censor	3	3	3	3
Expenditure in connection with Registration of Foreigners Act, 1939	89	75	73	77
Expenditure in connection with examination of activities of Foreigners	32	33	27	26
Motor Spirit Rationing Scheme	1,93	....	1	....
Charges in England	2	....	....	....
Deduct—Share recovered from other Governments, Departments, etc.	—2,91	—1,08	—1,01	—1,03
Total ..	28	3	3	3

Pages 926-929, Civil Budget Estimates.

Expenditure.

324. (1) "*Expenditure in connection with the Registration of Foreigners Act, 1939*" and (2) "*Expenditure in connection with the examination of the activities of Foreigners*".—The expenditure under these two minor heads is wholly recoverable from the Government of India.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not Charged to Revenue.

Expenditure.

325. Provision for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 68 ". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc., but the major head " 68 " is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., " 19 ".

326. The figures for the three years ending 1952-53 are shown below :—

Page 932, Civil Butdget Esimates.

——	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
I—Works	2,13,30	2,04,17	2,56,97	2,88,63
II—Establishment—				
(A) Ordinary (excluding charges in England)	25,64	16,25	16,24	14,20
(B) Special	6,89	48	41	3,14
(C) Pensionary charges	.....	86	86	89
(D) Secretariat charges	.....	.....	.....	50
(E) Supervision charges	.....	.....	.....	49
III—Tools and Plant—				
(*a*) Ordinary	2,09	1,39	1,39	1,22
(*b*) Special	94	.....	.....	19
IV—Charges in England	87	46	47	41
V—Suspense	48	.....	.....	1,50
VI—*Deduct*—Receipts and Recoveries on Capital Account	—74	—1	—1	—1
Total ...	2,49,47	2,23,60	2,76,33	3,11,16
Deduct—				
Expenditure met from the State Sugar Cane Cess Fund	.....	—1,65	—4,65	—2,73
Amount financed from ordinary revenues ...	.....	—1,05,00	.....	.....
Amount financed from Bombay State Development Fund	92,59	.....	.....	.....
Total ...	1,56,88	1,16,95	2,71,68	3,08,43

327. The increase in the revised estimate for 1951-52 is due to additional expenditure authorized by Government on the urgent works of the Gangapur Dam Project and the Ghataprabha Left Bank Canal Project.

328. The increase in the budget estimate for 1952-53 under " Establishment-Special " is due to the change in the classification of the establishment of the Ghataprabha Left Bank Canal Division from the head " 50—Civil Works " to the head " 68 ". For the same reason, provisions for secretariat charges and supervision charges in respect of " Works " expenditure on the Ghataprabha Left Bank Canal Project have been made in the budget estimate for 1952-53 under the head " 68 ".

329. As explained under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head " 50—Civil Works ". Out of the total amount of 3,08,43, the provisions of 14,60 and 1,22 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head " 50—Civil Works " and the residue, viz. Rs. 2,92,61 has been included in the demand under this head.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 938-948, Civil Budget Estimates.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
A—Kirkee Water Works	36	7	8	31
B—Sholapur Development Scheme	.....	25	.....	21
C—Poona Cantonment Water Works	79	.....	.....	.....
D—Ambernath Water Works	1	.....	.....	.....
E—Bahiroba Pumping Station	.....	.....	.....	.....
F—Yeravda Colony Drainage Scheme	31	13	13	3
G—Pipe line from the Hotgi Tank to Sholapur	.....	.....	.....	.....
H—Construction of wells below the Ekruk Tank Dam at Sholapur	.....	.....	.....	.....
I—Karad Water Works	.....	.....	.....	.....
J—Miraj Water Supply Scheme	1,33	13	13	42
K—Kundgol Water Supply	41	47	47	1,03
L—Kolhapur Water Supply	63	.....	.....	.....
M—Emergency Water Supply to Dombivli	9	.....	.....	.....
N—Vijayanagar Housing Scheme	.....	.....	.....	.....
O—Water Supply to Sind Hindu Co-operative Society ...	46	38	38	51
P—Neersagar Water Supply Scheme	21,55	25,92	25,71	47,62
Q—Piped Water Supply to Kalyan and Dombivli... ...	2,70	12,65	22,54	12,23
Total ...	28,64	40,00	49,44	62,36

330. *Item-A.*—The budget estimate for 1952–53 provides for expenditure for the minor works, viz. (*i*) providing extensions to Holkar's Bridge Water Works, (*ii*) constructing a store shed in the compound of the Holkar's Bridge Water Works and (*iii*) providing transformer and constructing room for transformer Sub-station at the Holkar's Bridge Water Works.

331. *Item-B.*—The 1952–53 estimate under this head provides for expenditure on the diversion of Sadar Bazar Nala, Sholapur. Due to difficulties in acquiring the land required for this work, no appreciable expenditure has been incurred on it in the current year.

332. *Item-F.*—The 1952–53 budget estimate provides for the amount required for finalising the payments in connection with the Yeravda Colony Drainage Scheme, Stage I.

333. *Item-J.*—The 1952–53 budget estimate provides for expenditure on the works, viz. (*i*) Miraj Water Supply Scheme and (*ii*) Provision of meters on Distribution System.

334. *Item-K.*—The 1952–53 budget estimate represents provision for Kundgol Water Supply Scheme, which is a work in progress.

335. *Item-O.*—The 1952–53 budget estimate provides for expenditure on the work regarding Water Supply to Sind Hindu Co-operative Housing Society, Manjeri, Kondwa Road, Poona.

336. *Item-P.*—The 1952–53 budget estimate provides for anticipated expenditure on the Neersagar Water Supply Scheme and the purchase of special tools and plant required for the same.

337. *Item-Q.*—The increase in 1951–52 revised estimate is due to larger expenditure on the work regarding Piped Water Supply to Kalyan and Dombivli. The 1952–53 estimate provides for anticipated expenditure in connection with this work.

71, Capital Outlay on Schemes of Agricultural Improvement and Research.

Page 948, Civil Budget Estimates. —	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Grow More Food Schemes :—				
(C) Construction of Tube Wells in North Gujarat ...	.....	.....	10,00	1,50,00
Total ...	.....	.....	10,00	1,50,00

338. Expenditure on Grow More Food Schemes, exceeding Rs. 5 lakhs individually, is proposed to be recorded under this head which is proposed to be operated with effect from 1951–52. The revised estimates of 1951–52 and the budget estimates of 1952–53 represent anticipated expenditure on the construction of tube wells in North Gujarat.

72, Capital Outlay on Industrial Development.

Page 949, Civil Budget Estimates.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52.	Budget Estimate, 1952–53
A—Investments in Government Commercial Undertakings—				
(*i*) Sulphate of Ammonium Factory at Sindri in Bihar ...	.....	15,00	.....	.....
(*ii*) State Company for the manufacture of Penicillin Sulpha Drugs and Anti-Malaria Drugs	2,93	80,00	.....	.....
(*iii*) Investments in Bombay State Road Transport Corporation	1,53,00	.....	.....	.....
B—Investment in the shares of the Commercial Concerns—				
(*i*) Investment in the shares of the Bombay Provincial Co-operative Bank, Limited, Bombay, and Central Financing Agencies	9,00	.....	.....	7,50
(*ii*) Investments in the shares of the Bagalkot Cement Company Limited	.....	.....	10,00	5,00
Total ...	1,64,93	95,00	10,00	12,50

339. *A—(i) Sulphate of Ammonium Factory at Sindri in Bihar.*—The provision of Rs. 15,00,000 made for the purpose of contribution towards capital of the sulphate of Ammonium Factory at Sindri in the 1951–52 budget could not be utilised as the Government of India decided not to accept the contributions from States for the factory. No provision has also therefore been made in the budget estimates of 1952–53.

340. *A—(ii) State Company for the manufacture of Penicillin Sulpha Drugs and Anti-Malaria Drugs.*—The provision of Rs. 80,00,000 has been made in the 1951–52 budget to meet 49 per cent. of the total expenditure on the Penicillin Project of the Government of India. This Government has now decided to withdraw its participation in the Scheme and thus the provision will not be required now. No provision has therefore been made in the budget estimates of 1952–53.

341. *B—(i) Investment in the Shares of the Bombay Provincial Co-operative Bank Limited, Bombay and Central Financing Agency.*—The provision made in the budget estimates of 1952–53 is towards purchase of the shares of the Bombay Provincial Co-operative Bank Limited, and also to make an advance to the Bank to enable it to subscribe to the share capital of the Central Financing Agencies.

342. *B—(ii) Investment in the shares of the Bagalkot Cement Company Limited.*—The revised estimate of 1951–52 of 10,00 against the Nil budget provision is due to Government's decision to underwrite about Rs. 10 lakhs share capital so as to make a total of Rs. 75 lakhs which would enable the Bagalkot Cement Company Limited to obtain a commencement certificate. As, however, it is expected that only Rs. 5 lakhs would be paid up during the year 1951–52 and that the balance will have to be paid up during the year 1952–53, a provision of Rs. 5 lakhs has been made in the budget estimate for 1952–53.

80, Bombay Development Scheme.

343. All activities of the Development Department were originally financed from loan funds under the capital expenditure head " 59 (now 80), Bombay Development Scheme ", the capital receipts realised therefrom being taken in reduction of expenditure under the same head and the revenue receipts being shown under the head " XLII-Bombay Development Scheme ". From the year 1927–28 revenue heads " 42 (now 51) and XXXI (now XL), Bombay Development Scheme " were opened for those schemes of the Development Department, on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to those heads. During 1928–29 two more schemes of water and electric supply were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department except those of the Back Bay Scheme, were transferred to the revenue heads with effect from 1930–31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939–40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads " XL " and " 51 " respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken, and capital receipts are now recorded under this capital head.

344. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite the Marine Lines Station and extends up to the Churchgate Station. Block No. II extends from the Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five Blocks Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the lands at Colaba Point. A small portion of old reclaimed land near the Marine Lines Station had also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprised about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap progress of filling with suitable building debris. At present the dry filling operations have been suspended. Block No. VIII comprising 245 acres was reclaimed and sold to the Government of India for Rs. 2,06,53,000.

345. The project estimate of the curtailed scheme sanctioned in March 1932 amounted to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from Revenue under " 51-Bombay Development Scheme ". Against the modified project estimate, the total expenditure (excluding interest) incurred to end of March 1951 is Rs. 6,23,12,144 leaving a balance of capital expenditure of Rs. 95,16,856 to be incurred. Government has at present no intention of embarking on any works in Block No. VII, beyond filling it up with suitable building debris. It has been found necessary, however, to incur expenditure on the development of Blocks Nos. I and II, viz., the provision of roads, drains and lights, with a view to enhancing the sale value of the reclaimed land. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934–35. An expenditure of Rs. 30·12 lakhs has been incurred to the end of 1950–51.

The following statement shows the expenditure and receipts entered under this head :—

Pages 950-951, Civil Budget Estimates.

——	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Works	5	.....	4	2
Establishment—				
Ordinary	1	.....	1	1
Special	5	6	6	6
Suspense—Other Suspense Accounts	....	....	....	....
Deduct—Receipts from sales of surplus plant.. ..	....	....	....	....
Deduct—Receipts of a capital nature	—1,64	—2,00	—2,00	—2,70
Total ..	—1,53	—1,94	—1,89	—2,61

The revised estimate for the year 1951–52 under " Works " represents expenditure on certain urgent works in connection with the improvement of the Back Bay Reclamation area. The budget estimate for 1952–53 provides for expenditure on urgent minor works in the Back Bay Reclamation Area.

The increase in the budget estimate for 1952–53 under " Receipts of a capital nature " is due to larger sales of lands in the suburban areas for industrial uses.

346. For purposes of appropriation, ordinary establishment charges (1 voted) have been included in the demand under the head " 50–Civil Works " and the remainder, viz., 8 has been included in the demand under this head.

81, Capital Account of Civil Works outside the Revenue Account.

Expenditure.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Original Works	1,34,99	1,00,19	1,70,82	91,98
B—Establishment charges	23,32	17,53	17,53	16,10
C—Tools and Plant charges	2,00	1,50	1,50	1,38
D—Charges in England (Establishment)	66	50	50	46
E—Amount met from withdrawal from Revenue Deposits for land compensation in connection with the Medical College, Hubli.	....	....	−5,08	....
F—*Deduct*—Amount met from Ordinary Revenues	−1,30,00	....	....	....
G—*Deduct*—Receipts and Recoveries on Capital Accounts ..	−11	....	....	....
Total ..	30,86	1,19,72	1,85,27	1,09,92

Pages 952-956, Civil Budget Estimates.

347. *A-Original Works.*—The increase in the revised estimate for 1951–52 is mainly on account of expenditure on acquisition of tenements from the Housing Board and Defence Ministry for housing Police officers and men and larger expenditure on certain works in progress. The budget estimate for 1952–53 provides for expenditure on the works already in progress.

348. For purposes of appropriation, all ordinary establishment and tools and plant charges are included in the demand for grant under " 50-Civil Works ". Accordingly ordinary establishment charges of 16,56 and tools and plant charges of 1,38 have been included in the demand under " 50-Civil Works " and the remainder viz. 91,98 has been included in the demand under this head.

81-A, Capital Outlay on Electricity Schemes.

Expenditure.

Page 957, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
(1) Works	1,53,72	2,89,26	2,64,51	3,51,37
(2) Establishment charges	20,73	22,53	22,28	25,92
(3) Suspense	9,10	1,50	1,50	1,50
(4) Charges in England	1	3	3	3
(5) Tools and Plant	2	....	....	....
(6) *Deduct*—Receipts and recoveries on Capital Account	—20	—15	—15	—15
Total ..	1,83,38	3,13,17	2,88,17	3,78,67
(7) *Deduct*—Amount financed from Bombay State Development Fund ..	—1,77,41*	—2,00,00	—2,00,00	—2,50,00
Total ..	5,97	1,13,17	88,17	1,28,67

*This adjustment has been made subject to the approval of the Comptroller and Auditor-General.

349. (1) *Works.*—The decrease in the revised estimate as compared with the budget estimate of 1951-52 is due to the surrender of Rs. 25 lakhs on the works of distribution of Jog Power in Hubli and Haveri areas and Chola Power Scheme. The next year's budget estimates shows an increase over the current year's provision as most of the electricity schemes will be in full swing and will consequently require more funds for their early completion.

350. (2) *Establishment.*—The estimate represents the share of cost of establishment for Electric Grid Schemes transferred to this head from " 52-A " and is in proportion to the expenditure on the Grid Works under the head " 81-A ".

351. (3) *Suspense.*—This minor head has been opened under this head to record stock transactions relating to the Electric Grid Works.

352. (4) *Charges in England.*—This represents the share calculated *pro rata* on the works outlay under the heads " 81-A " and " 52-A " relating to Grid Works.

353. (5) With effect from the year 1950-51 receipts on account of sale of power from Electric Grid Schemes are shown under the head " XLI—Receipts from Electricity Schemes ".

354. (6) *Deduct*—Amount financed from Bombay State Development Fund. This deduct entry represents the amount transferred from Bombay State Development Fund to finance capital expenditure under this head.

82, Capital Account of other State Works Outside the Revenue Account.

Pages 959-60, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
A—Ordinary—				
Expenditure on Housing Scheme for displaced persons	1,02,41	4,77,00	2,53,74	3,00,00
Original Works—				
Miscellaneous Departments	90,42	65,30	90,00	39,00
Industries	....	....	....	....
Receipts and Recoveries of Housing Board	....	....	....	....
Repairs	....	....	....	....
Establishment .. .. Voted ..	6,20	3,96	3,96	4,13
Tools and Plant charges	74	30	30	30
Charges in England—Establishment .. .. Voted ..	....	....	....	....
Suspense	99,27	....	2,00	....
Amount transferred from " 39-Public Health "	....	20	20	20
Amount transferred from " 57-Miscellaneous "	....	....	....	24
Total ..	2,99,04	5,46,76	3,46,20	3,43,87
Deduct—Expenditure financed from the Bombay State Milk Fund ..	....	....	— 92,26	— 43,43
Grand Total ..	2,99,04	5,46,76	2,53,94	3,00,44

355. *Expenditure on Housing Schemes for displaced persons.*—Expenditure on the Housing Schemes is incurred to the extent the Government of India Loan is made available.

356. *Original Works—Miscellaneous Departments.*—Increase in the revised estimate of 1951-52 is mainly due to additional expenditure on the following works :—

	Rs.
(*i*) Machinery for Central Dairy	(+30)
(*ii*) Construction of Dairy Farm Units (Groups 1, 2 and 3)	(+11,80)
(*iii*) Construction of Calf Units at Aarey Milk Colony	(+1,21)
(*iv*) Completion of Dairy building, Office building, etc.	(+2,40)
(*v*) Electrification project at the Aarey Milk Colony	(+2,43)
(*vi*) Construction of Roads at the Colony	(+4,80)
(*vii*) Agricultural Machinery and Equipment	(+1,59)
(*viii*) Work Shops, Central Godown, etc.	(+1,60)
(*ix*) Central Fodder Farm at Pawai	(+1,01)
(*x*) Development of Jungle Lands, etc.	(+1,10)
(*xi*) Dry Stock Farm at Palghar	(+1,14)

The above excesses are counterbalanced to some extent by savings on the following works :—

(*i*) Second Calf rearing unit at the Milk Colony	(—1,90)
(*ii*) Water Supply Works	(—39)
(*iii*) Completion of Veterinary Hospital and Artificial Insemination Centre, etc.	(—90)
(*iv*) Staff Quarters	(—1,50)

The budget estimates of 1952-53 provide for works, which it has been considered essential to provide.

357. *Establishment and Tools and Plant Charges.*—The expenditure on establishment and tools and plant charges, in connection with works, undertaken by the Milk Commissioner, is initially debitable to " 47-Miscellaneous Departments " and " 82-Capital Accounts of other State Works outside the Revenue Account " on *pro rata* basis, and expenditure which is debitable to " 82 " is transferred by a deduct entry from " 47-Miscellaneous Departments ". The revised estimate of 1951-52 and the budget estimates of 1952-53 represent expenditure on establishment and tools and plant charges calculated on the above lines.

358. *Deduct—Expenditure financed from the Bombay State Milk Fund.*—Amounts shown against this entry, represent expenditure on the Milk Scheme.

83, Payment of Commuted value of Pensions.

Page 961, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Payment of Commuted value of Pensions	11,00	6,90	9,65	9,58
Deduct—(1) Amount recovered from other Governments	....	....	....	....
(2) Capital portion of equated payments out of revenue ..	—9,13	—8,94	—9,07	—9,03
Total ..	1,87	—2,04	58	55
Charged ..	*—1,05*	*—65*	*—61*	*—57*
Voted ..	2,92	—1,39	1,19	1,12

359. Payments on account of commutation of pensions are accounted for under the capital head '83—Payment of Commuted value of Pensions' and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of commutations sanctioned in each year commence from the next following year. The total equated payments in respect of each year's commutations are debited to the head '55—Superannuation Allowances and Pensions' and credit transferred (*a*) to the Capital head '83' for the capital portion of the Payments and (*b*) to '22—Interest on Debt and other obligations' for the interest portion.

360. *Payments of commuted value of pensions.*—The revised estimate for 1951–52 is based on the progress of actuals for that year. The budget estimate for 1952–53 represents anticipated demands based on past actuals.

361. *Deduct—Capital portion of equated payments out of revenue.*—The revised estimate for 1951–52 shows repayment from revenue of the principal portion of the equated instalments in respect of actual expenditure incurred on commutation of pensions from 1936–37 to 1950–51 while the estimate for 1952–53 shows such re-payment in respect of actual expenditure from 1937–38 to 1950–51 *plus* the estimated expenditure in 1951–52.

85, Payments to Retrenched Personnel.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
85, Payments to Retrenched Personnel	....	....	10	....

Page 961, Civil Budget Estimates.

362. Government have decided that the expenditure on account of concessions sanctioned to retrenched Government servants by way of gratuities, etc., should be recorded under the major head "85, Payments to Retrenched Personnel". A sum of Rs. 35,000 was sanctioned by means of a supplementary demand in 1951-52. No provision has been made for this purpose in the year 1952-53 since most of the claims of the retrenched personnel have been met.

85-A, Capital Outlay on State Schemes of State Trading.

Pages 962-974, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
A—Grain Supply Scheme	—7,09,56	10,31	—2,71,03	4,70,24
B—Standard Cloth Scheme	—12	10,43	10,52	....
C—Other Miscellaneous Schemes	1,60,51	22,64	9,11,05	—50,03
D—Post-War Reconstruction and Development Programme ..	20,17	—13,87	....	....
Total ..	—5,29,00	29,51	6,50,54	4,20,21
Charged ..	*10,42*	*17,20*	*32,18*	*34,78*
Voted ..	—5,39,42	12,31	6,18,36	3,85,43

363. In accordance with the Auditor General's suggestion, Government has opened with effect from the 1st April 1943, a new capital major head of account, viz., " 85-A, Capital Outlay on Provincial Schemes connected with the War, 1939 " to record disbursements and receipts from schemes connected with the last war. The nomenclature of this major head which was changed to " 85-A, Capital Outlay on Provincial Schemes of State Trading " with effect from the 1st April 1946, is now " 85-A, Capital Outlay on State Scheme of State Trading ". Personal ledger accounts were opened for these schemes and advances were sanctioned for them by debit to " Advances Repayable " in the Debt Section of the Accounts. The Personal Ledger Accounts have been retained under the new procedure which has been devised not only to provide the essence of control but also to combine the advantages of a final head of account with those of personal ledger accounts without undue complications in accounts.

364. The minor heads opened under this head are, " Grain Supply Schemes ", " Standard Cloth Scheme ", " Other Miscellaneous Schemes " and " Post-war Reconstruction and Development Programme ". The third minor head includes schemes such as " Scheme for the purchase and sale of potatoes ", " Scheme for the purchase of seed for the Grow More Food Campaign ", " Scheme for the purchase and sale of cotton seeds ", " Scheme for the purchase and sale of Penicillin " and " Departmental management of the scheme for the distribution of cloth and yarn ", etc. The fourth minor head which was intended to record transactions pertaining to the schemes, viz. " Scheme for the distribution of Milk (S.M.P.)", " Hay and Cattle feeds scheme ", " Green Grass Scheme " and " Milk Distribution Scheme " is to cease with effect from 1st April 1952 and the expenditure hitherto recorded thereunder is to be provided as an integral part of the main budget. The transactions of the various schemes are recorded under the following detailed heads :—

(1) Cost of Purchase.
(2) Advances.
(3) Suspense :
  (*a*) Personal Deposits.
  (*b*) Insurance Fund.
(4) *Deduct.*—Receipts and recoveries on Capital Account :
  (*a*) Repayment of advances.
  (*b*) Other Receipts.
(5) *Deduct.*—Capital expenditure financed from ordinary revenues.

When a scheme is worked out without the aid of advance the expenditure is to be debited to (1) Since advances are provided for all the schemes, except the scheme for the purchase and sale of Gur, no expenditure is recorded under this detailed head in respect of the other schemes.

(2) Is intended to provide for advances granted for the working of the schemes. A corresponding credit is given to (3) (*a*) which also records the subsequent incomings and outgoings of the personal ledger accounts. In view of the constitution of the Bombay State Insurance Fund with effect from 1st August 1951, the detailed head 3 (*b*) will not be operated upon now. But till now the amount set apart to cover possible losses by fire, etc., used to appear on the credit side under (3) (*b*). The debit side of this detailed head used to record the withdrawal from the fund, if and when necessary, to cover losses. All recoveries including those of advances and ultimate profits, if any, are to be accounted for under (4) and any losses under (1). On the winding up of a personal ledger account, the final result would either wipe out the original issue or, if not, the balance may be either left to the debit of the capital account under (1) or written off to revenue account against (5).

365. *Grain Supply Scheme.*—The revised estimate of 1951-52 is based on the actual progress of transactions. The estimate of 1952-53 is based on the assumption that a quota of 17 lakhs tons of imported food-grains will be allotted to this State, by Government of India. The worsening in the 1952-53 budget is mainly due to the fact that the credits are expected to be smaller than the debits.

366. *Standard Cloth Scheme.*—The scheme has already been closed. The small worsening in the revised estimates is due to the payment of bills which were unforeseen at the time of framing the budget estimates. No provision is made in the 1952-53 budget as it is expected that the accounts of the Scheme will be finalised during the year 1951-52.

367. *Other Miscellaneous Schemes.*—The large worsening in the revised estimate of 1951-52 is mainly due to the larger capital outlay on the (*i*) Scheme for the distribution of cloth and yarn (Bombay City and Mofussil), (*ii*) Government cloth shops, (*iii*) Scheme for the Departmental management of cloth and yarn (Bombay City and Mofussil) and (*iv*) the scheme for the purchase and sale of cotton seeds. The betterment in the budget estimate of 1952-53 is mainly due to larger receipts anticipated under the (*i*) scheme for the purchase and sale of potatoes, (*ii*) Scheme for the distribution of Milk, (*iii*) Government Cloth Shops (Bombay City and Mofussil) and (*iv*) Scheme for the Departmental management of cloth and yarn (Bombay City and Mofussil). The betterment is partly offset by the worsening under the (*i*) Scheme for the purchase of seed for the " Grow More Food " Campaign, (*ii*) Scheme for the distribution of cloth and yarn (Bombay City and Mofussil) and (*iii*) Scheme for the purchase and sale of cotton seeds.

85-B, Appropriation to the Contingency Fund.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Appropriations to the Contingency Fund	3,00,00	....	....	....

Page 974, Civil Budget Estimates.

368. In accordance with the provisions of the constitution of India, the Bombay Contingency Fund was established by the Bombay Contingency Fund Act, 1950 and a sum of three crores of rupees has been paid to this fund out of the consolidated fund of the State of Bombay during 1950-51.

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) Permanent Debt.

Receipts.

Page 104, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Loan bearing interest ..	3,02,09	....	3,73,38	....

369. This Government raised 3 per cent. Tapi Irrigation Loan, 1961 last year and 3½ per cent. Bombay State Development Loan 1962 during 1951–52 and the provisions represent loan proceeds.

Disbursements.

Page 975, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Loan bearing interest	....	....	73	....
Loans not bearing interest—				
Expired loans (Charged)	....	....	92	....

370. A small sum of Rs. 98 on account of Bombay Development Loan, 1920, is lying unclaimed on 1st April 1951, but no provision is made the next year, as it is not possible to frame the estimate with any accuracy. The 1951–52 revised estimates represents repayment of the loan raised by the Sachin State from the Nawanagar State before merger of the Sachin State with the State of Bombay and actual payment of the Bombay State Development Loan 1920 as claimed by the people.

(II) Floating Debt.

Receipts and Disbursements.

Pages 104 and 975, Civil Budget Estimates.

—	Receipts.				Payments.			
	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(*a*) Treasury Bills	..	..	..	..	..	..	..	..
(*b*) Other Floating Loans ..	6,33,00	..	..	..	6,41,18	..	..	..

371. The provisions represent ways and means Advances during 1950–51. These advances are repaid during the same year.

(III) Loans from the Central Government.

Receipts.

Page 104, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
)Loans for Housing Programme	75,00	....	44,00	70,00
(*ii*) Loans for Rehabilitation of Displaced Persons	1,43,00	5,47,00	2,64,00	3,99,25
(*iii*) Loans for Irrigation Schemes	35,00	60,00	1,57,00	1,50,00
(*iv*) Agricultural Loans	44,89	....	70,00	....
(*v*) Loans for Tube Wells Scheme	....	....	10,00	1,50,00
Total ..	2,97,89	6,07,00	5,45,00	7,69,25

372. (*i*) A loan of Rs. 44 lakhs has been sanctioned by the Government of India for expenditure in connection with the Industrial Housing Programme of the Government during the year 1951–52. A loan of Rs. 70 lakhs is expected during 1952–53.

(*ii*) Government of India have sanctioned loans of Rs. 264 lakhs for rehabilitation of displaced persons against Rs. 547 lakhs which it was expected that the Government of India would sanction during 1951–52. The amount is required for housing of displaced persons and loans to displaced persons both urban and rural. It is expected that an amount of 3,99,25 lakhs will be sanctioned by Government of India for rehabilitation of displaced persons during 1952–53 (Rs. 99·25 lakhs for loans to displaced persons and Rs. 300 lakhs for housing Schemes).

(*iii*) Government of India sanctioned a loan of Rs. 157 lakhs to this Goverament to meet the expenditure on irrigation works. Out of this Rs. 27 lakhs are sanctioned for minor irrigation works, Rs. 50 lakhs are sanctioned for lift irrigation and Rs. 80 lakhs are for Ghataprabha, Gangapur projects, etc. A loan of Rs. 34 lakhs for minor irrigation and a loan of Rs. 116 lakhs for other irrigation works is expected from the Government of India next year.

(*iv*) A loan of Rs. 70 lakhs has been sanctioned by the Government of India during 1951–52 year for Intensive Cultivation Scheme.

(*v*) A loan of Rs. 10 lakhs is sanctioned by Government of India during the financial year 1951–52 for tube wells schemes. It is estimated that Government of India will sanction a loan of Rs. 150 lakhs for the purpose in the next financial year.

Disbursements.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Repayment of loans from the Central Government—				
(1) Consolidated Debt	14,38	15,03	15,03	15,72
(2) Bombay Municipality	72,33	70,86	70,86	73,33
(3) Agricultural Loans	....	....	70,87	1,94
(4) Loans for cultivation of Mesta Seeds	1,50	....	....	....
(5) Rehabilitation Loan	14,30	....	50	1,79
Total—*Charged* ..	1,02,51	85,89	1,57,26	92,78

Page 975, Civil Budget Estimates.

373. (1) *Vide* paragraph 101 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head.

374. (2) *Vide* paragraph 451 under "Loans and Advances by State Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by State Government" and the repayments are passed on to the Government of India under the heads "Loans from the Central Government". The repayment in respect of the three long-dated is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

375. (3) The Government of India have sanctioned a loan of Rs. 70 lakhs for Intensive Cultivation Scheme during the current financial year. The entire loan is repayable during 1951–52. Provision is also made in 1951–52 revised estimate and 1952–53 budget estimate for loans sanctioned by Government of India for the scheme of supply of pumping sets to cultivators. *Vide* paragraph 101 under "23, Appropriation for reduction or Avoidance of Debt."

376. (5) The provisions during 1951–52 revised estimates and 1952–53 budget estimates include repayment in respect of loans taken from the Government of India for rehabilitation of rural displaced persons. *Vide* paragraph 101 under "23, Appropriation for Reduction or Avoidance of Debt."

377. The balances outstanding under Permanent Debt, Floating Debt and Loans from the Government of India are shown in Statement C "Statement of Outstanding Debt".

UNFUNDED DEBT.

Special Loans.

Pages 104 and 975, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	....	3,50	....	3,50
Disbursements	....	3,50	....	3,50

378. Government accepted the donations of Rs. 9 lakhs and Rs. 6 lakhs, respectively, for establishment of the Anand Institute from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungalal Goenka Trusts on certain conditions, one of these being, that Government should pay to Governing Body of the Institute, interest at 3½ per cent. on the donations, after deducting therefrom, the actual expenditure on buildings and equipment of the Institute. The Trustees accordingly paid Rs. 13·50 lakhs out of which a sum of Rs. 8·43 lakhs stands invested in long-dated securities, in order to reimburse to Government, the amount payable to the Governing Body as interest. The balance of the donation namely Rs. 1·50 lakhs was received in 1940–41. In 1946–47, Government accepted a further sum of Rs. 5,00,000 by way of donation from Sheth Amritalal Hargovandas towards the building and equipment of the College of Agriculture to be started at the Institute of Agriculture, Anand. Out of this, a sum of Rs. 4,00,000 was paid to the Governing Body of the Institute in 1946–47. The balance of Rs. 1,00,000 was paid to the Institute in 1947–48. No provision is made in 1951–52 revised estimate as no expenditure is to be incurred on the buildings and equipment of the Institute during 1951–52. In 1952–53 an amount of Rs. 3,50 will be required for construction of building, clearing of land for growing more food, installation of pumping plants, etc., and hence a provision equal to that amount has been made in the next year's budget on the disbursement side. Since this will involve sale of securities, an equal amount has been provided on the receipt side in the next year's budget. The balance was Rs. 8,43 at the end of 1950–51 and is estimated at Rs. 4,93 at the end of 1952–53. The position of total balances under "Special Loans" is mentioned below :—

—	Accounts, 1950–51.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	9,11	8,43	9,11	8,43	9,11	8,43
Receipts	....	....	....	....	....	3,50
Total ..	9,11	8,43	9,11	8,43	9,11	4,93
Disbursement	....	....	....	....	....	....
Closing Balance	9,11	8,43	9,11	8,43	9,11	4,93

UNFUNDED DEBT.

State Provident Funds.

Receipts.

Pages 104 and 975, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
General Provident Fund	1,39,31	1,11,65	1,24,75	1,25,00
I.C.S. Provident Fund	2,41	3,00	3,50	3,25
I.C.S. (Non-European Members) Provident Fund	78	42	72	72
Contributory Provident Fund	5,50	4,90	6,00	6,00
Other Miscellaneous Provident Fund	....	3	3	3
Total ..	1,48,00	1,20,00	1,35,00	1,35,00

Disbursements.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
General Provident Fund	67,81	68,00	69,00	69,00
I.C.S. Provident Fund	2,78	4,50	4,50	4,50
I.C.S. (Non-European Members) Provident Fund	6	50	50	50
Contributory Provident Fund	99	1,00	1,00	1,00
Other Miscellaneous Provident Fund	....	....	....	....
Total ..	71,64	74,00	75,00	75,00

379. These are Provident Funds subscribed to by Government servants. In the contributory fund, the subscribers' deposits are supplemented by contributions from State revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of the service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

380. The estimates on the receipts side, represent contributions of the subscribers, to the Provident Funds, repayments of advances taken by subscribers, from the funds with interest thereon, Government's contribution to the Contributory Provident Funds, and interest on the balances in the funds paid by Government for which provision is made under " 22, Interest on Debt and Other Obligations ".

381. On the disbursement side, provision is made for advances from and withdrawals of the balances in the Provident Funds.

382. The balance in the State Provident Funds was Rs. 6,70,25 at the end of 1950–51 and is estimated at Rs. 7,90,25 at the end of 1952-53, as shown below :—

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	5,93,89	6,70,25	7,30,25
Receipts	1,48,00	1,35,00	1,35,00
Total ..	7,41,89	8,05,25	8,65,25
Disbursement	71,64	75,00	75,00
Closing Balance	6,70,25	7,30,25	7,90,25

DEPOSITS NOT BEARING INTEREST.

Bombay State Insurance Fund.

Pages 105 and 976, Civil Budget Estimates.

——	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Receipts	....	....	51,36	4,83
Disbursements	....	....	10	2,07

383. Government has constituted with effect from 1st August 1951 a common insurance Fund which would act as an insurer for all Government Commercial and Industrial Schemes. The Fund will be governed by the following general principles :—

(1) Industrial and commercial undertaking run by Government including all State Trading Schemes, will provide for adequate insurance of their property in accordance with the practice prevailing in private commercial and industrial undertakings.

(2) Property held by Government and not included in clause (1) above will not, as heretofore be insured and any damage thereto will continue to be met from the ordinary revenues to the extent necessary and possible.

(3) The premia payable in respect of property in clause (1) will be credited to a separate Fund and will be included in the working expenses of the appropriate undertaking.

(4) Damage covered by the insurance thus provided for will be met, from the insurance fund.

(5) Government property will hereafter be not insured with private insurers. But where the risk involved is such that it is considered that the Fund should not carry the risk, the officer in charge of the Fund will, with the previous approval of Government take out the necessary policy with a private Insurance Company (this will usually be the Indian Insurance Companies Association Pool) and pay the premium out of the Fund.

384. The position of " Bombay State Insurance Fund " is shown below :—

Pages 105 and 976 Civil Budget Estimates.

——	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Opening Balance		....	....	51,26
Receipts		....	51,36	4,83
Total ..		....	51,36	56,09
Disbursements		....	10	2,07
Total ..		....	51,26	54,02

DEPOSITS NOT BEARING INTEREST.

Bombay State Milk Fund.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	....	....	91,36	1,16,40
Disbursement	....	....	1,11,93	69,96

Pages 105 and 975, Civil Budget Estimates.

385. The "Bombay State Milk Fund" has been constituted during the current financial year out of all the surplus realisations worked out on a commercial basis from all the milk schemes. The Milk development schemes will be financed for the next two years only to the extent the amounts are available in this Fund. It has been decided that surplus realisation from all the milk schemes with effect from 1st April 1951 will be credited to this fund Also if the accounts of the Bombay Government for the year 1950–51 show that the expenditure debitable to revenue is less than receipts then that surplus, subject to a maximum of Rs. 25 lakhs will be credited to the fund.

386. The fund shall be utilised as follows:—

(*i*) To meet the loss, if any, on the running of the milk distribution scheme.

(*ii*) To meet the capital expenditure on the development of the Aarey Milk Colony with the various subsidiary services connected with that colony and the annual deficit if any, on running the colony including the subsidiary services.

(*iii*) The expenditure on any other milk colony that the Government may start.

(*iv*) Any other purpose which may be decided upon by the Government of Bombay.

387. The receipts accruing to this fund are credited to the major head "Bombay State Milk Fund", and the expenditure incurred from the fund is to be debited at the end of the financial year to the major head "Bombay State Milk Fund" by corresponding credit to deduct heads in Revenue or Capital Section.

388. The position of the fund is shown below:—

	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	....	....	—20,57
Receipts	....	91,36	1,16,40
Total ..	....	91,36	95,83
Disbursements	....	1,11,93	69,96
Closing Balance	....	—20,57	25,87

Contingency Fund.

Receipts.

Page 104, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Transfer to the Contingency Fund	3,00,00	....	....	....

389. In accordance with the provisions of the Constitution of India, the Bombay Contingency Fund was established by the Bombay Contingency Fund Act, 1950, and a sum of three crores of rupees has been paid to this fund out of the consolidated fund of the State of Bombay during 1950–51.

DEPOSITS NOT BEARING INTEREST.

Famine Relief Fund.

Receipts.

Page 105, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Famine Relief Fund—				
(*a*) Transfer from the revenue account	....	....	....	....
(*b*) Interest receipts	2,12	2,12	2,12	2,03
(*c*) Recoveries of famine expenditure	3,00	50	50	3,00
(*d*) Sale of securities	....	....	4,86	....
(*e*) Gain on realisation of securities	....	....	....	....
Total ..	5,12	2,62	7,48	5,03

Disbursements.

Page 975, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
A—Famine Relief Fund—				
(*a*) Transfers to the revenue account	4,54	2,62	1,77	5,03
(*b*) Purchase of securities	....	....	....	....
Total ..	4,54	2,62	1,77	5,03

390. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at a minimum of Rs. 63 lakhs on the 31st March of each financial year. The fund comprises :—

(*i*) Securities of the Government of India, and

(*ii*) Cash, including —

(*a*) interest on the invested securities ;

(*b*) recoveries of famine expenditure ; and

(*c*) contribution made from general revenues under section 7 (*2*) of the Act in order to make up any deficiency by which the total of items (*i*) and (*ii*) (*a*) and (*b*) may fall short of Rs. 63 lakhs.

391. The fund can be expended only upon :—

(1) the relief of serious famine in the State and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the State.

392. Subject to the proviso that when the balance of the Fund exceeds the minimum of Rs. 63 lakhs, Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the State, or for the grant of loans to cultivators, either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or to meet irrecoverable balance of loans granted under the said Act, or for relief purposes or for the repayment of advances made by the Government of India. The Government of India securities held on account of the Famine Relief Fund are as stated below :—

	Amount of face value of the Securities.
	Rs.
4½ per cent. 1955–60	1,54,000
4 per cent. 1960–70	21,59,700
3 per cent. 1963–65	1,02,900
3 per cent. 1966–68	3,75,400
3 per cent. Conversion 1986	30,19,200
3 per cent. Victory Loan	1,38,801
3 per cent. 1970–75 Loan	30,000
	59,80,001

393. Interest receipts and recoveries of famine expenditure in 1951–52 are estimated at Rs. 2,12 and 50 respectively. Out of this an amount of about Rs. 85,000 will be necessary to make good the deficit as the total balance held in the fund falls below the minimum of Rs. 63 lakhs by that amount. The amount of Rs. 85,000 will be available for purchase of securities in the fund. The amount available for transfer to the revenue accounts under head " XLIII—Transfer from the Famine Relief Fund " during the current year, is therefore Rs. 1,77. The amount to be so transferred to the revenue account during 1952–53 is Rs. 5,03.

394. The position of the Famine Relief Fund is as shown below :—

	Accounts, 1950–51.		Revised Estimates, 1951–52.		Budget Estimates, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	....	66,00	58	66,00	6,29	61,14
Receipts	5,12	....	7,48	4,86	5,03	....
Total ..	5,12	66,00	8,06	61,14	11,32	61,14
Disbursements	4,54	....	1,77	....	5,03	....
Closing Balance	58	66,00	6,29	61,14	6,29	61,14

DEPOSITS NOT BEARING INTEREST.

Appropriation for Reduction or Avoidance of Debt.

Receipts.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.	Page 105, Civil Budget Estimates.
Appropriation for Reduction or Avoidance of Debt —					
(i) Sinking Funds	72,24	79,88	1,37,69	1,53,37	
(ii) Other Appropriations	39,34	6,47	7,84	8,37	
Total ..	1,11,58	86,35	1,45,53	1,61,74	

395. (*i*) The amounts of contributions to the sinking funds and depreciation funds created for loans recorded under the head " 23, Appropriation for Reduction or Avoidance of Debt " in the revenue Section, are credited under this head. The profits realised on investment of the balances in the funds are also credited under this head. The increase in the 1951-52 revised estimate is on account of transfer of amortisation of provisions in respect of the following loans from Debt Redemption Avoidance Fund to Sinking Fund, (*i*) the 3 per cent. Bombay Government Loan, 1955, (*ii*) the 3 per cent. Bombay Government Loan, 1956, (*iii*) the 3 per cent. Bombay Government Loan, 1958. The increase in 1952-53 budget estimate is due to contributions to sinking Fund being set apart on the basis of maximum rate for the 3 per cent. Tapi Irrigation Loan, 1961, and the 3½ per cent. Bombay State Development Loan, 1962.

(*ii*) The provision under this head corresponds to the provision under " A. Sinking Funds " and " B. Other Appropriations " under " 23, Appropriation for Reduction or Avoidance of Debt " *minus* the provision under " C. Transfer-Deduct " under the head " 23 ". The increase in 1952-53 budget estimate is due to larger provision for repayment of consolidated debt under " 23 ".

Disbursements.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.	Page 975, Civil Budget Estimates.
Appropriation for Reduction or Avoidance of Debt—					
Sinking Funds	49	24	61	1,17	

396. The payment of advance interest on securities purchased from Sinking Funds is debited to this head. The 1951-52 revised estimate is based on the progress of actuals.

Sinking Fund Investment Account.

Receipts.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate 1951-52.	Budget Estimate, 1952-53.	Page 105, Civil Budget Estimates.
Sinking Fund Investment Account—					
Depreciation Fund	2,67,21	2,81,90	2,41,40	....	

397. The amounts realised on the maturity of treasury bills purchased out of the amounts of depreciation funds, *minus* the discount earned, are shown under this head. The discount is recorded under the head " Appropriation for Reduction or Avoidance of Debt—Sinking Funds—Receipts ". The decrease in 1951-52 revised estimates is on account of the fact that the depreciation funds in respect of the 3 per cent. Bombay State Development Loan, 1960, and the 3 per cent. Bombay State Development Loan, 1962, set apart during the current financial year are invested in long-dated securities instead of in treasury bills. It is decided to invest these funds in the long-dated securities after the maturity of treasury bills. There is, therefore, no provision in 1952-53 budget.

Disbursements.

Page 875, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Sinking Fund Investment Account :—				
(*i*) Sinking Funds	62,28	63,88	1,04,88	1,12,63
(*ii*) Depreciation Fund	2,93,54	2,97,45	2,75,55	39,57
Total ..	3,55,82	3,61,33	3,78,43	1,52,20

398. (*i*) The amount expended on the purchase of securities of the amounts at the credit of sinking funds, is to be debited to this head. The increase in 1951-52 revised estimate and the next year's budget estimate is on account of the position explained in paragraph (*i*) above.

(*ii*) The cost of treasury bills purchased out of the amounts of depreciation funds is to be debited to this head. The variations in 1951-52 revised estimate and the next year's budget estimate are on account of the position mentioned in paragraph (*ii*) and paragraph above.

399. The position of the total investments on account of Sinking Fund Investment Account is shown in the following table :—

	Accounts, 1950–51.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	....	4,31,55	....	4,96,96	....	6,34,04
Receipts	....	65,41	3,79,09	1,37,08	1,53,37	1,52,20
Total ..	....	4,96,96	3,79,09	6,34,04	1,53,37	7,86,24
Disbursements	....	....	3,79,09	....	1,53,37	....
Closing Balance	....	4,96,96	....	6,34,04	....	7,86,24

Debt Redemption and Avoidance Fund.

Receipts.

Page 105 Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Debt Redemption and Avoidance Fund :—				
(*i*) Contribution from State Revenue	....	....	....	....
(*ii*) Interest Receipts	33,14	34,15	32,48	32,34
Total ..	33,14	34,15	32,48	32,34

400. With the approval of the Auditor General, Government opened with effect from 1944–45 a new major head of account, *viz.*, "Debt Redemption and Avoidance Fund" under "P. Deposits and Advances—Part II—Deposits not bearing interest—B. Reserve Funds" to record transactions in connection with contributions to the Fund and investments of the amounts set apart for that purpose. The amounts set apart for the Fund are to be credited to the detailed head "Contributions" from the State Revenues" and the interest received on investment of the fund is to be credited to the detailed head "Interest Receipts" under the minor head "Contributions from the Revenue Accounts". The decrease

in 1951-52 revised estimate and in 1952-53 budget estimate under "Interest Receipts" is due to transfer of securities to the Sinking Fund Investment Accounts as explained in paragraph 395. Contributions to the Fund from Revenue have been discontinued with effect from 1949–50 as the Fund was instituted in 1944-45, and it was decided to make contributions to the Fund from Revenue for five years only.

Disbursements.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Debt Redemption and Avoidance Fund :—				
(*i*) Investment of Account	7,74	34,05	32,23	32,09
(*ii*) Contribution from the Revenue Accounts—				
Payment of Advance Interest on securities purchased .	23,30	10	25	25
(*iii*) Transfer to Sinking Fund Investment Account ..	....	....	....	35,76
Total ..	31,04	34,15	32,48	68,10

Page 975, Civil Budget Estimates.

401. The cost price of the securities purchased out of the amounts at the credit of the fund is to be debited to (*i*) above and the amount of advance interest paid on the purchase of the securities is to be debited to (*ii*) above. As the contributions to Debt Redemption and Avoidance Fund are discontinued with effect from the financial year 1949–50, the amount available for investment in securities will be limited to the interest accrued on the total accumulations in the fund.

402. The total investments in the Fund are shown in the following statement :—

	Accounts, 1950–51.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	1,55	11,12,72	3,65	11,43,76	3,65	11,20,19
Receipts and Additional Investments ..	33,14'	31,04	32,48	32,23	32,34	32,09
Total ..	34,69	11,43,76	36,13	11,75,99	35,99	11,52,28
Disbursements	31,04	....	32,48	55,80	32,34	35,76
Closing Balance	3,65	11,43,76	3,65	11,20,19	3,65	11,16,52

STATE SUGARCANE CESS FUND (BOMBAY).

Pages 105 and 976, Civil Budget Estimates.

	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Receipts	46,40	42,86	45,35	45,35
Disbursements	1,98	12,64	46,53	50,67

403. According to section 11 (*1*) of the Sugarcane Cess Act, 1948, the proceeds of the cess and fees recovered under this Act are to be credited first to the revenues of the State and after deduction of the expenses of collection and recovery are to be transferred to a separate fund called the State Sugarcane Cess Fund. The Fund is to be expended for the development and improvement of the cultivation, growth and marketing of sugarcane and other irrigated crops and for the development of agriculture in general in the State of Bombay. To reckon the amounts transferred to the Fund and the expenditure incurred therefrom a new major head " State Sugarcane Cess Fund (Bombay) " has been opened with effect from the year 1948-49. The total amount of the expenditure spent from the Fund appears on the payment side. The provision in the next year's budget estimate on disbursement side is on account of the five years' Scheme for the control of trichogramma and other pests of sugarcane, scheme for Extension Sugarcane Research, scheme for research on the improvement of furnaces for the manufacture of gur, Emergency Lift Irrigation Scheme at Kolhapur, several drainage Schemes and loans and subsidies to Co-operative Societies undertaking schemes of Lift Irrigation and cement concreting of certain roads in Ahmednagar Division, Poona Irrigation Division and Nira Right Bank Canal Division.

The position of the Fund is shown below :—

	Accounts, 1950-51.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Opening Balance	97,48	1,41,90	1,40,72
Receipts	46,40	45,35	45,35
Total ..	1,43,88	1,87,25	1,86,07
Disbursements	1,98	46,53	50,67
Closing Balance	1,41,90	1,40,72	1,35,40

DEPOSITS NOT BEARING INTEREST.

State Road Fund.

Receipts.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
State Road Fund—				
Transfer to the State Road Fund	....	93,13	94,91	96,80
Other Receipts	86,16	....	....	....
Total ..	86,16	93,13	94,91	96,80

Page 105, Civil Budget Estimates.

Disbursements.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	....	....	....	....
(*b*) Modernising the Bombay-Nasik Road	....	....	....	....
(*c*) Other Roads	....	19,33	19,30	15,45
Establishment	1,00	19,00	19,00	3,71
Tools and Plant	....	2,37	2,40	46
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	....	....	....	....
(*iii*) Approach Roads to villages	10,32	12,00	12,00	12,00
(*iv*) Other Charges	....	....	....	....
(*v*) Grants-in-aid for traffic amenities in Bombay City	....	25	16	3,31
(*vi*) Transfer to State Road Fund	....	....	....	....
(*vii*) Construction, improvement and maintenance of new and existing Government Roads	71,83	59,84	59,84	83,60
Total ..	83,15	1,12,79	1,12,70	1,18,53

Page 976, Civil Budget Estimates.

404. Under Section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1950, if the net proceeds of the tax in any year exceed the sum of Rs. 26,57,000, the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by, any local authority. The amount so set apart and the expenditure incurred therefore is recorded under " State Road Fund ".

Receipts.

405. The amount entered on receipt side show the surplus realised in 1950–51 and the estimated surplus for the years 1951–52 and 1952–53 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc.

Disbursements.

406. The expenditure from the fund during 1951–52 is mainly on Ahmedabad-Gondal-Porbunder Road, Naroda-Dehgam-Harsal Road, Borsad-Dali Road, Bridge accross Vishwamitri River, construction of a submersive causeway over the river Indrayani at Dehu, Adegam-Girnar Road and other Roads and on Approach Roads to Villages and on special repairs to existing Government Roads and on Village Approach Roads-Contribution works. In 1952–53 bugdet provision of 1,03,21 has been made for works in progress and special repairs to existing Government Roads, 12,00 have been set apart for approach roads to Villages and 3,31 for grants to Bombay Municipality for providing traffic amenities in Bombay City.

407. The position of State Road Fund is as stated below :—

Pages 105 and 976, Civil Budget Estimates.

——	Accounts. 1950-51.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Opening Balance	2,44,69	2,47,70	2,29,91
Receipts	86,16	94,91	96,80
Total ..	3,30,85	3,42,61	3,26,71
Disbursements	83,15	1,12,70	1,18,53
Closing Balance	2,47,70	2,29,91	2,08,18

DEPOSITS NOT BEARING INTEREST.

Special Development Fund.

Pages 105 and 976, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	....	....	....	10,52
Disbursements	21,15	34,33	34,02	25,76

408. The "Special Development Fund" was created at the end of 1938-39. Contributions were made to the Fund by transfers from the revenue balances in each year from 1938–39. The fund was utilised till the end of 1946–47 for financing schemes of a beneficient or nation building character, e.g., development scheme of agriculture, education or public health, including experimental schemes. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been laid down. Expenditure on different development schemes is recorded in the revenue section under the major heads concerned an equivalent credit is given at the same time under the corresponding receipt heads or under the head "XLVI—Miscellaneous" with a per contra debit to the Fund in the deposit section.

409. Government has decided that with effect from 1947-48, the Special Development Fund should cease to exist as a means of financing miscellaneous and largely unconnected schemes of developments since most of the schemes can appropriately be regarded as part of the co-ordinated and general programme of development which is designated Post-War Reconstruction. But special development in context of the general plan has real significance if meant to describe that part of the programme which is for the special uplift of backward classes. The fund will, therefore, continue to operate with regard to schemes for the special uplift of backward classes. The next year's provision for receipts and expenditure have been made on the basis indicated above. The balance in the Fund at the end of 1950–51 was 49,26 and is estimated at " nil " at the end of 1952–53 as shown below :

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	70,41	49,26	15,24
Receipts	....	....	10,52
Total ..	70,41	49,26	25,76
Disbursements	21,15	34,02	25,76
Closing Balance	49,26	15,24	....

DEPOSITS NOT BEARING INTEREST.

Bombay State Development Fund.

Pages 105 & 976, Civil Budget Estimates.

——	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	.....	....	....	....
Disbursements	4,00,00	2,00,00	2,00,00	2,50,00

410. This head records the receipts of the amount transferred to the Post-War Reconstruction and Development Fund how called Bombay State Development Fund by debit to the head "64–A, Transfer to the Revenue Reserve Fund" (*vide* paragraph 321). The balance in the Fund at the end of 1950–51 was 13,28,81 and is estimated at 8,78,81 at the end of 1952–53 shown below:

——	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	17,28,81	13,28,81	11,28,81
Receipts	....	....	....
Total ..	17,28,81	13,28,81	11,28,81
Disbursements	4,00,00	2,00,00	2,50,00
Closing Balance	13,28,81	11,28,81	8,78,81

DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

Pages 105 & 976, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	1,19	1,09	1,09	2,62
Disbursements	1,39	1,24	73	2,58

411. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of the plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipts consist of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned ;

(*b*) the book value of plant, machinery and furniture disposed of during the year. The "Disbursements" represent withdrawals made for the purpose of expenditure. The Expenditure is booked in the revenue section under the head "56, Stationery and Printing" with a corresponding "deduct" entry.

412. The position of the Depreciation Fund as at the end of 1952–53 is shown below :—

Pages 105 & 976, Civil Budget Estimates.

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	—26	—46	—10
Receipts	1,19	1,09	2,62
Total ...	93	63	2,52
Disbursements	1,39	73	2,58
Closing Balance ...	—46	—10	—6

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserve of Commercial Concerns.

Receipts.

Page 105, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
A. Depreciation Reserve Fund of Nasik Distillery	20	20	20	20
Total ...	20	20	20	20

Disbursements.

Page 976, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
A. Depreciation Reserve Fund of Nasik Distillery—Renewals and replacements	55	70	94	2
Total ...	55	70	94	2

413. The sum of 20 set aside annually for depreciation is credited on the receipts side under this head with a corresponding debit to the head "8, State Excise". The amount required for renewals and replacements is made from the Depreciation Reserve and it is provided on the disbursement side under this head with a corresponding deduct entry under "8, State Excise". In the next financial year, however, it is decided to make a provision of 2.

414. The position of the Nasik Distillery Depreciation Reserve Fund is shown below :—

Pages 976, Civil Budget Estimates.

—	Accounts, 1950-51.		Revised Estimate, 1951-52.		Budget Estimate, 1952-53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	1,22	17,77	87	17,77	13	17,77
Receipts	20	.....	20	.....	20	.....
Total ..	1,42	17,77	1,07	17,77	33	17,77
Disbursements ..	55	.....	94	.....	2	.....
Closing Balance ..	87	17,77	13	17,77	31	17,77

DANGS DISTRICT RESERVE FUND.

Pages 105 & 976, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	10,81	.....	.....	.....
Payments	.....	15,10	10,46	5,85

415. Though the transactions of the Dangs District form part of the Public Account of this Government, these are taken against the accumulation of the Dangs revenue in accordance with the intention of Government to keep the receipts and payment on account of the Dangs District separate from the accounts of this State with a view to utilising the surplus, if any, realised from the Dangs towards the amelioration of the condition of the Dangs people. The following procedure of accounting has, therefore, been prescribed for the Dangs District.

416. The receipt and expenditure of the Dangs Area will be recorded in the Revenue Section in lump separately on the Receipt and Expenditure sides of the State Section of the accounts of the Government of Bombay. Any difference between the Receipt and Expenditure sides will be transferred at the end of each year to a Deposit Fund (Reserve Fund) in the Deposit Section of the State Government accounts. The balance of the reserve transferred from the Government of India will also be credited to this deposit head. The debt and remittance transactions of the Dangs will be recorded direct under the relevant debt and remittance heads in the State Section of the Government accounts. The investments transferred from the Government of India and any other investments made hereafter from the Dangs District Reserve Fund will be debited to a separate head of account in the Deposit Section.

417. In accordance with the above procedure an amount of 10,46 representing the anticipated deficit during the current year has been transferred from the Dangs District Reserve Fund and an amount of 5,85 representing anticipated deficit in 1952–53 has been transferred from the Dangs District Reserve Fund to meet the estimated excess expenditure of the Dangs Administration during 1952–53.

418. The position of the Dangs District Reserve Fund is as follows :—

Pages 976, Civil Budget Estimates.

—	Accounts, 1950–51.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	40,80	44,93	51,61	44,93	41,15	44,93
Receipts	10,81	.....	.....	.....	.....	.....
Total ...	51,61	44,93	51,61	44,93	41,15	44,93
Disbursements	.....	.....	10,46	.....	5,85	.....
Closing Balance	51,61	44,93	41,15	44,93	35,30	44,93

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

Page 105, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
District Funds	3,56,05	2,53,50	3,50,00	5,50,00
Other Funds—				
Municipal Funds	1,13,94	99,80	1,10,00	1,50,00
Port and Marine Funds	3,34	2,20	3,00	5,00
Education Funds	7,01,81	6,75,60	10,06,95	10,50,20
Medical and Charitable Funds	4	5	5	10
Village Panchayat Funds	17,06	10,00	15,00	20,00
Other Miscellaneous Funds	7,65,09	6,08,85	6,15,00	7,24,70
Total ...	19,57,33	16,50,00	21,00,00	25,00,00

Disbursements.

Page 976, Civil Budget Estimates.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
District Funds	3,34,47	2,53,50	3,75,00	4,35,00
Other Funds—				
Municipal Funds	1,29,28	99,80	1,75,00	1,75,00
Port and Marine Funds	3,05	2,20	3,00	3,00
Education Funds	6,63,08	6,75,60	7,81,45	8,51,45
Medical and Charitable Funds	5	5	5	5
Village Panchayat Funds	15,27	10,00	15,00	15,00
Other Miscellaneous Funds	7,08,28	6,08,85	7,50,50	9,50,50
Total ...	18,53,48	16,50,00	21,00,00	24,50,00

419. The estimates represent expected deposits and withdrawals in the account of District Local Boards, Local Funds and Municipalities banking with Government. These deposits at the end of 1950–51 were 4,09,44 and are estimated at 4,59,44 at the end of 1952–53.

	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	3,05,59	4,09,44	4,09,44
Receipts	19,57,33	21,00,00	25,00,00
Total ...	22,62,92	25,09,44	29,09,44
Disbursements ...	18,53,48	21,00,00	24,50,00
Closing Balance ...	4,09,44	4,09,44	4,59,44

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Revenue Deposits	2,53,30	3,55,00	3,40,16	3,60,16
Civil Courts Deposits	2,08,45	2,20,00	2,14,00	3,50,00
Criminal Courts Deposits	19,88	58,00	55,00	75,00
Personal Deposits	12,99,73	13,00,00	10,00,00	8,00,00
Forest Deposits	34,56	60,00	40,00	40,00
Public Works Deposits	94,81	90,00	85,00	1,00,00
Trust Interest Funds	11,68	15,50	15,00	15,00
Deposit Account of receipts under the Bombay Public Conveyances Act.	26	40	35	30
Deposits for work done for Public Bodies or Private individuals ...	42,59	46,60	45,90	55,00
Deposits of fees received by Government servants for work done for private bodies.	4,26	4,40	4,40	4,40
Unclaimed Deposits in the Contributory and General Provident Funds...	2	10	19	14
Victory Thanksgiving Fund	.....	.....	.....	.....
Deposit for Government Loans at 3 per cent. Tapi Irrigation Loan ...	16	.....	.....	.....
Total ...	19,69,70	21,50,00	18,00,00	18,00,00

Page 106 Civil Budget Estimates.

Disbursements.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Revenue Deposits	2,24,86	3,35,00	3,04,00	5,00,00
Civil Deposits	1,64,21	2,10,00	2,15,20	2,25,00
Criminal Courts Deposits	33,17	48,00	30,00	40,00
Personal Deposits	13,00,03	13,00,00	10,00,00	7,00,00
Forest Deposits	26,65	50,00	30,00	50,00
Public Works Deposits	72,23	80,00	70,00	1,00,00
Trust Interest Funds	11,53	15,50	10,00	14,20
Deposits for work done for Public Bodies or Private Individuals ...	41,19	52,60	40,00	70,00
Deposits of Fees received by Government servants for work done for private bodies	6,42	50	50	50
Deposit Fees received by Government servants for work done for public bodies	.....	.....	.....	.....
Unclaimed Deposits in the General and other Provident Fund ...	11	20	10	10
Victory Thanksgiving Fund	49	20	20	20
Unclaimed Deposits in Indian Civil Service Provident Fund (State) ...	2	.....	.....	.....
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	.....	.....	.....	.....
Deposit Account of receipts under the Bombay Public Conveyance Act.	.....	8,00	.....	.....
Dangs Loan Fund Account	20	.....	.....	.....
Total ...	18,81,11	21,00,00	17,00,00	17,00,00

Page 977, Civil Budget Estimates.

420. The transactions bought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work by Government for public bodies, deposits relating to forest administration and public works, etc.

421. The total deposits with the Government were 7,34,62 at the end of 1950–51 and are estimated at 9,34,62 at the end of 1952–53 as follows :—

——	Accounts, 1950–51.	Revised Estimate, 1951–53.	Budget Estimate, 1952–53.
Opening Balance	6,46,03	7,34,62	8,34,62
Receipts	19,69,70	18,00,00	18,00,00
Total ...	26,15,73	25,34,62	26,34,62
Disbursements ...	18,81,11	17,00,00	17,00,00
Closing Balance ...	7,34,62	8,34,62	9,34,62

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(1) Subvention from the Central Road Fund	1,84	53,15	19,18	1,09,87
(2) Deposit Account of grant from the Central Government for development of the cottage and small scale woollen industries	....	....	....	....
(3) Deposit account of grants made by the Indian Central Cotton Committee	49	2,77	6,00	5,00
(4) Deposit account of grants made by the Indian Council of Agricultural Research	92	85	1,07	1,39
(5) Deposit account of grant made by the Central Cocoanut Committee	1	27	22	23
(6) Deposit account of the grants from the Indian Central Sugarcane Committee	1,49	2,05	1,91	2,02
(7) Private Donations and Contributions Fund	5,41	1,00	3,37	2,00
(8) Deposit account of grant from Indian Central Tobacco Committee	1	26	24	30
(9) Central Cotton Committee Research Fund	5,64	....	....	....
(10) Deposit Account of grant made by the Indian Central Oil Seeds Committee	11	1,07	6	....
(11) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	78,09	3,00	18,19	63,32
(12)Accounts of the Deccan States	—1,02,57	....	....	....
(13) Accounts of the Gujerat States	11,14	....	....	....
(14) Accounts of the Janjira State	—2,13	....	....	....
(15) Accounts of the Kolhapur State	1,04,50	....	....	....
(16) Accounts of the Baroda State	2,32	....	....	....
(17) Baroda Gujarat States Fund	....	....	....	....
(18) Baroda State Insurance	—28	....	....	....
(19) Bank of Baroda and Other Accounts	—9,58,73	....	....	....
(20) Forest Local Cess Fund	....	....	9,41	....
Total ..	—8,51,74	64,42	59,65	1,84,13

Pages 107 to 109, Civil Budget Estimates.

Disbursements.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(1) Subvention from the Central Road Fund	3,23	53,15	22,05	1,09,87
(2) Deposit account of grants made by the Indian Central Cotton Committee	45	2,77	6,00	5,00
(3) Deposit account of grants made by the Indian Council of Agricultural Research	7	85	1,07	1,39
(4) Deposit account of grant made by the Central Cocoanut Committee	8	27	22	23
(5) Deposit account of grant for the Relief to the Cotton Growers	....	....	....	....
(6) Deposit account of the grants from the Indian Central Sugarcane Committee	52	2,05	1,91	2,02

Pages 978 to 979, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(7) Private Donations and Contributions Fund	93	50	5,50	2,00
(8) Deposit account of grant from Indian Central Tobacco Committee	....	26	24	30
(9) Central Cotton Committee Research Fund	....	....	....	....
(10) Deposit Account of grant made by the Indian Central Oil Seeds Committee	5	1,07	6	....
(11) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	5,45	3,00	18,19	12,16
(12) Forest Local Cess Fund, Baroda	17	....	29	12
(13) Security Deposits of employees of merged States ..	3	....	....	....
(14) Accounts of the Deccan States	—1,25,96	....	....	....
(15) Accounts of the Gujerat States	6,40	....	....	....
(16) Accounts of the Janjira State	—2,16	....	....	....
(17) Accounts of the Kolhapur State	1,16,96	....	....	....
(18) Accounts of the Baroda State	7,72	....	....	....
(19) Bank of Baroda and Other Accounts	—10,83,61	....	....	....
Total ..	—10,69,67	63,92	55,53	1,33,09

422. The annual petrol tax receipts allocated to State Government are held by the Government of India until they are actually required by State Governments for expenditure. Thus, the State Government can ask for the allotment from the Government of India only after utilising the unspent balance at the end of the previous year. The amounts received from the Government of India are credited on the receipt side under this head and the expenditure is shown on the disbursement side. The actual expenditure is, however, recorded in the first instance in the revenue section under the head " 50, Civil Works " and a corresponding credit is given to the receipt head " XXXIX-Civil Works " in the revenue section by transfer from the Fund. The amount estimated to be received during 1951–52 is Rs. 19,18 while the anticipated expenditure is Rs. 22,05. The expenditure on petrol tax works during 1952–53 has been estimated at 1,09,87 and the same figure has been adopted for the estimate on the receipt side.

423. The transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipts and disbursements side of the State Accounts, with effect from 1937–38. They are of the nature of transactions in a personal deposit account and do not affect the revenue section.

The Accounting procedure for subsidies from the Indian Council of Agricultural Research is similar to that followed in the case of subvention from the Central Road Fund, the relevant heads in the revenue section being " XXIX and 40 Agriculture ", " XXX and 41, Veterinary " and " XXXI and 42, Co-operation ".

424. The Accounting procedure for grants made by the Indian Central Sugarcane Committee are similar to that for grants from Indian Council of Agricultural Research, the relevant heads in the revenue section being " XXIX and 40, Agriculture ".

425. Accounting procedure for grants out of " Deposit Account of grant made by the Indian Central Tobacco Committee ", " Deposit Account of grant made by the Central Cocoanut Committee " and " Deposit account of grant made by the Indian Central Oilseeds Committee " is similar to that in the case of subvention from the Central Road Fund, the relevant heads in the revenue section being " XXIX and 40, Agriculture ".

426. New minor head designated " The Private Donations and Contributions Fund " has been opened with effect from 1947–48. The Fund is formed from the donations given by the public for general or specific purposes and is to be utilised for the schemes and objects for which the donors have given their subscriptions. The donations will be credited in the first instance to the Fund in the Deposit Section of the Account. The expenditure incurred from the Fund will be entered under the relevant service major heads by opening suitable sub-heads and detailed heads for the purpose with due regard to the general principles of accounting as laid in Article 30 of the Account Code, Volume I, while an equivalent amount will be transferred to the corresponding revenue head of account by debit to the Fund in cases where control over expenditure rests with Government. In other cases the expenditure will be debited direct to the Fund.

427. Accounting procedure for " Deposit Accounts of grants from the Central Government for the food production drive scheme " is similar to that for subvention from the Central Road Fund. The relevant service heads being " XXIX and 40, Agriculture ". This head has been opened during the financial year 1951–52 for recording receipts from the Central Government on account of Food Bonus and expenditure out of Food Bonus.

428. It was decided to maintain separate accounts for the integrated states collectively till merger of States. For that purposes a separate account was maintained each for Deccan States, Janjira State, Gujerat States, Kolhapur State and Baroda State. Since merger the transactions have been recorded under relevant service heads and these separate accounts under " Other Accounts " have been closed with effect from 1950–51.

429. The result of the several transactions under " Other Accounts " is shown below :—

——	Accounts, 1950-51.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Opening Balance	—2,03,98	13,95	18,07
Receipts	—8,51,74	59,65	1,84,13
Total ..	—10,55,72	73,60	2,02,20
Disbursements ..	—10,69,67	55,53	1,33,09
Closing Balance	13,95	18,07	69,11

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

Page 110, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Civil Advances—				
Advances for the purchase of producer gas plant ..	8	....	....	....
Objection Book Advances	27,93	16,00	30,00	30,00
Forest Advances	70,84	39,00	65,00	60,00
Advances for purchase of Motor Cars	....	....	....	....
Advances to the students and other Indians in the United Kingdom	....	....	....	....
Expenditure by Public Works on private water courses	....	....	....	....
Other Advances	11,06	5,00	10,00	10,00
Advances to Bombay Municipality for A. R. P. Schemes ..	....	....	....	....
Advances in connection with Bombay Wood Distillery Company, Limited	....	....	....	....
Advances to Officers of the Agricultural Department ..	....	....	....	....
Advances to Bombay Housing Board	7, 77	....	....	....
Total ..	1,17,68	60,00	1,05,00	1,00,00

Disbursements.

Page 980, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Civil Advances—				
Advances for the purchase of producer gas plant ..	....	....	....	....
Objection Book Advances	13,17	16,00	35,00	30,00
Forest Advances	69,68	39,00	55,00	55,00
Advances to the students and other Indians in the United Kingdom	2	....	....	....
Advances for equipment to Government servants transferred from West Pakistan	30	....	....	....
Advances to Officers for purchase of Motor Cars	....	....	....	....
Other Advances	1	20,00	15,00	15,00
Advances to the Officers of the Agricultural Department ..	—8,30	....	....	....
Miscellaneous Advances	9,34	....	....	....
Advances to Civil Departments under former Baroda State ..	10,72	....	....	....
Advances to Bombay Housing Board	15,35	....	....	....
Dangs District Advances	1,19	....	....	....
Total ..	1,11,48	75,00	1,05,00	1,00,00

430. Advances of pay and travelling allowance made to Government servants under order of transfer, etc. and the recovery of such advances constitute the main transactions booked under " Objection Book Advances ". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under " Forest Advances ".

431. The advances outstanding at the end of 1950–51 are Rs. 3,38,33 and are estimated to be Rs. 3,38,33 at the end of 1952–53.

	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	3,44,53	3,38,33	3,38,33
Disbursements	1,11,48	1,05,00	1,00,00
Total ..	4,56,01	4,43,33	4,38,33
Receipts ..	1,17,68	1,05,00	1.00,00
Closing Balance ..	3,38,33	3,38,33	3,38,33

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 110 and 980, Civil Budget Estimates.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Receipts	1,59	1,00	80	80
Disbursements	79	1,20	60	60

432. Permanent advances are advances granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipts side is on account of reimbursement by officers of permanent advances not required by them.

433. Outstanding balances of permanenta dvances as at the end of 1950–51 were 10,08 and the same is estimated at Rs. 9,68 at the end of 1952–53 as shown below :—

—	Accounts, 1950–51	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Opening balance	10,88	10,08	9,88
Fresh Disbursements	79	60	60
Total ..	11,67	10,68	10,48
Recoveries	1,59	80	80
Closing Balances	10,08	9,88	9,68

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

Pages 110 and 980, Civil Budget Estimates.

—	Accounts, 1950–51	Budget Estimate, 1951–52	Revised Estimate, 1951–52	Budget Estimate, 1952–53
Receipts	17	15	15	15
Disbursements	16	15	15	15

434. This head records transactions of the Government of Burma through the books of the Government of Burma.

435. The amount outstanding against the Government of Bombay as at the end of 1950–51 was 1 and is estimated at 1 at the end of 1952–53 as follows :—

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Account outstanding in the beginning	....	1	1
Receipts	17	15	15
Total ..	17	16	16
Fresh Expenditure	16	15	15
Account outstanding at the end	1	1	1

Accounts with the Reserve Bank.

Pages 110 and 980, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Receipts	—12,66	60	60	60
Disbursements	6,15	60	5	60

436. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within this State are carried by Governments until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank, and if the net total is a debit, the amount is recovered from the Bank and credited to this head.

437. The net result of these transaction as at the end of 1950-51 is debit of 55 and is estimated at credit of nil at the end of 1952-53 as shown below :—

—	Accounts, 1950-51.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Opening Balance	18,26	—55	....
Receipts	—12,66	60	60
Total ..	5,60	5	60
Disbursement	6,15	5	60
Closing Balance	—55	....	....

Accounts with the Government of Pakistan.

Pages 110 and 980, Civil Budget Estimates.

—	Accounts, 1950-51.	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Receipts	—51	70,00	70,00	90,00
Disbursements	24,59	50,00	50,00	30,00

438. This head records transactions of the Government of Pakistan through the books of the Government of Bombay.

439. The amount outstanding against Government of Pakistan as at the end of 1950-51 was Rs. 84,15 and is estimated at 4,15 at the end of 1952-53 as shown below :—

—	Budget Estimate, 1951-52.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
Account outstanding in the beginning	59,05	84,15	64,15
Fresh Expenditure	24,59	50,00	30,00
Total ..	83,64	1,34,15	94,15
Receipts	—51	70,00	90,00
Amount outstanding at the end	84,15	64,15	4,15

Accounts with Part " B " States.

Pages 110 and 980, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimates, 1952–53.
Receipts	3,17	....	22,00	15,00
Disbursements	11,01	....	15,00	15,00

440. This is a new major head constituted in the Accounts since 1950–51. It records transactions of the Governments of Part " B " States of Indian Union through the books of Government of Bombay.

441. The amount outstanding against the Governments of Part " B " States at the end of 1950–51 was 7,84 and is estimated at 84 at the end of 1952–53 as shown below :—

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Amounts outstanding in the beginning	....	7,84	84
Fresh Expenditure	11,01	15,00	15,00
Total ..	11,01	22,84	15,84
Receipts	3,17	22,00	15,00
Amount outstanding at the end	7,84	84	84

Suspense Accounts.

Receipts.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Suspense Accounts	4,76,87	1,25,00	6,50,00	6,50,00
Local Public Works Expenditure	....	....	....	....
Central Accounts Office Reserve Bank Suspense ..	32,53	15,00	50,00	50,00
Cash Balance Investment Account	20,47,04	....	49,76,69	19,78,38
Departmental Adjusting Account	15,22,16	8,35,00	17,20,00	17,20,00
Recoveries of Service Payments	72,08	25,00	80,00	80,00
Discount on Treasury Bills	....	....	....	....
Total ..	41,50,68	10,00,00	74,76,69	44,78,38

Page 110, Civil Budget Estimates.

Disbursements.

	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Suspense Accounts	3,73,25	23,50	3,70,00	3,70,00
Local Public Works Expenditure	....	....	....	....
Central Accounts Office Reserve Bank Suspense	67,63	2,05,00	3,00,00	3,00,00
Cash Balance Investment Account	29,36,78	....	44,75,10	7,10,00
Departmental Adjusting Account	12,70,64	7,50,00	17,30,00	17,30,00
Recoveries of Service Payments	72,26	21,50	1,00,00	1,00,00
Discount on Treasury Bill	....	....	....	....
Total ..	47,20,56	10,00,00	69,75,10	32,10,00

Page 981, Civil Budget Estimates.

442. Under the minor head "Suspense Account" and "Local Public Works Expenditure" is recorded for the expenditure on purchase of stores, road materials, etc., and the amounts expended are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

443. Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded transactions relating to Reserve Bank Suspense which shows credit and debits on behalf of the Government of India, other State Governments, Indian Stores Department and Charges in England. It has been decided by the Auditor General that with effect from 1941–42, the system of showing the credit by "minus debit" instead of "plus credit" should be followed by all State Governments. The effect of this decision is that the debit side is expected to be mostly cleared by the reduction due to credit and consequently no provision is required in the budget.

444. Under the head "Cash Balance Investment Account" are recorded transactions of the State Government by way of investment of its cash balances in short and long term loans, e.g., the Treasury Bills of the Government of India, or of other State Governments and the Government of India, Securities or loans of other State Governments. The profits derived from such investments are credited as receipts under the head "XX-Interest" Interest realised on investments of "State balances", in the revenue section. The amounts appearing under this head on the disbursement side is the total of the amounts invested for short or long periods from time to time during the course of the year, and on receipts side the total amounts realised on maturity (less the discount earned or interest derived therefrom) during the year.

445. The head "Departmental Adjusting Account" is intended for recording the provisional adjustments of departmental receipts and payments and inter-departmental transfers.

446. The head " Recoveries of service payments " is intended for recording the recoveries made in the course of audit before they are finally brought to account.

447. The total balance outstanding under " Suspense Accounts " and the investments in long term and short term securities and Treasury Bills is shown in the statement below :—

	Accounts, 1950–51.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	13,24	10,22,04	3,33,10	19,11,78	3,33,10	15,47,17
Receipts or Investments	21,03,64	29,36,78	25,00,00	44,75,10	25,00,00	7,10,00
Total ..	21,16,88	39,58,82	28,33,10	63,86,88	28,33,10	22,57,17
Disbursements or Maturities, Sale Proceeds, etc.	17,83,78	20,47,04	25,00,00	48,39,71	25,00,00	17,08,91
Closing Balance	3,33,10	19,11,78	3,33,10	15,47,17	3,33,10	5,48,26

CHEQUES AND BILLS.

Receipts.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Pre-Audit Cheques	14,40,24	15,00,00	13,00,00	13,50,00
Departmental Cheques	1,98,89	2,00,00	2,30,00	2,60,00
Total ...	16,39,13	17,00,00	15,30,00	16,10,00

Page 110, Civil Budget Estimates.

Disbursements.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Pre-Audit Cheques	14,24,84	15,00,00	13,20,00	14,00,00
Departmental cheques	1,99,34	2,00,00	2,00,00	2,00,00
Total ...	16,24,18	17,00,00	15,20,00	16,00,00

Page 981, Civil Budget Estimates.

448. The disbursement side of this account includes debits of the following transactions :—

(*i*) Cheques issued in payment of bills at the pre-audit counters of the Accountant General's Office.

(*ii*) Departmental cheques in the case of officers of departments authorised to draw money on cheques, rendering account to the Accountant General.

(*iii*) When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past actuals.

449. The net transactions under this head as at the end of 1950–51 and 1952–53 are shown in the statement below :—

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	89,36	1,04,31	1,14,31
Receipts	16,39,13	15,30,00	16,10,00
Total ...	17,28,49	16,34,31	17,24,31
Disbursements	16,24,18	15,20,00	16,00,00
Closing Balance	1,04,31	1,14,31	1,24,31

Pages 110 and 981, Civil Budget Estimates.

Departmental and Similar Accounts.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Receipts	3,54	6,00	5,00	5,00
Disbursements	3,50	6,00	5,00	5,00

Pages 111 and 981, Civil Budget Estimates.

450. Under this head are debited the monthly cash balances held by departmental officers in the Forest Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates, both on the receipt and disbursement sides, are framed on the basis of past actuals.

The cash balances held by the Departmental officers is shown in the statement below :—

——	Accounts, 1950–51.	Revised Estimates, 1951–52.	Budget Estimates, 1952–53.
Opening balances held by departmental officers	97	93	93
Additional balances held	3,50	5,00	5,00
Total ...	4,47	5,93	5,93
Cash balances cleared	3,54	5,00	5,00
Closing balances held by departmental officers	93	93	93

LOANS AND ADVANCES BY STATE GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporation.

Receipts.

Page 111, Civil Budget Estimates.

—	Account, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt.	6,42	6,63	6,63	6,86
(*b*) Repayment by the Bombay Municipality of other loans ..	73,37	71,94	71,94	74,17
	79,79	78,57	78,57	81,03

451. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz. (*i*) loans utilised for improvement purposes, granted to the late Improvement Trust, (*ii*) those utilised for general purposes, (*iii*) loans for development purposes and (*iv*) loan for the construction of the Vihar Lake and Water Works. The outstandings on 31st March 1937 on loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph under " 22, Interest on debt and other obligations " and are being repaid by the Bombay Municipality in equated half-yearly instalments over 44 years from 1937–38. The other loans under (*i*) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by equated annual instalments of principal and interest over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923-24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulation in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated annual instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of 1924–25 loans is being repaid by equated annual instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable in monthly instalments of 9 with interest for a period of sixty-years beginning from 1893.

452. The balance of the loan outstanding is shown in the following Statement :—

Pages 111 and 981, Civil Budget Estimates.

	Accounts, 1950–51.		Budget Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Loans included in Consolidated Debt.	Other Loans.	Loans included in Consolidated Debt.	Other Loans.	Loans included in Consolidated Debt.	Other Loans.
Opening Balance	3,43,57	3,53,03	3,37,15	2,79,66	3,30,52	2,07,72
Recoveries	6,42	73,37	6,63	71,94	6,86	74,17
Total ..	3,37,15	2,79,66	3,30,52	2,07,72	3,23,66	1,33,55
Advances	....	....	....	....	....	....
Closing Balance	3,37,15	2,79,66	3,30,52	2,07,72	3,23,66	1,33,55

(2) Loans to Government Servants

Advances and Recoveries.

Pages 111 and 981, Civil Budget Estimates.

—	Accounts, 1950–51.		Budget Estimate, 1951–52.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Advances.	Recoveries.	Advances.	Recoveries	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ..	4,75	3,06	2,77	1,88	5,50	2,95	5,50	1,88

453. The increase in 1951–52 revised and 1952–53 budget estimate under advances is due to more demands for advances for the purchase of motor vehicles from Government servants. The revised estimate under recoveries is based on the basis of progress of actuals. The total advances outstanding against Government servants are shown in the following statements :—

—	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
Opening Balance	4,47	6,16	8,71
Advances	4,75	5,50	5,50
Total ..	9,22	11,66	14,21
Recoveries	3,06	2,95	1,88
Closing balance	6,16	8,71	12,33

(3) Advances to Cultivators, Local Bodies and Other Advances and Recoveries.

Pages 111 and 981, Civil Budget, Estimates.

—	Accounts, 1950–51.		Budget Estimate, 1951–52.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
1. Loans to Municipalities, District other Local Fund Committees for Public Works.	8,32	5,74	1,00	96	6,34	3,48	15,91	1,08
2. Advances to Cultivators in connection with the scheme for the construction and improvement of wells.	..	..	40,00	..	40,00	..	30,00	..
3. Loans to co-operative Societies in connection with the scheme regarding organization of Co-operative Better Farming Societies.	..	..	3,14	..	3,14	9	4,14	16
4. Advances to Backward classes with the scheme regarding Ameliorative Measures for the Improvement of Backward Classes	..	..	15	..	15	5	15	..
5. Loans to Settlers in connection with scheme of the establishment of a settlement colony at Indoor, Hillur and Rampur	..	..	2,69	..	90	..	1,10	..
6. Loans to Co-operative Societies undertaking Schemes of Lift Irrigation. ..	..	..	10,00	..	10,00	21	15,00	54
7. Loans to Bombay Housing Board.	1,48,64	1,49	50,00	..	22,00	72,23	..	2,19

Pages 111 and 981, Civil Budget Estimates.

	Accounts, 1950–51.		Budget Estimate, 1951–52.		Revised Estimate, 1951–52.		Budget Estimate, 1952–53.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
8. Loans to Land holders and other Notabilities.	22	66	..	21	3	93	..	39
9. Loans to cultivators ..	2,56,29	2,77,15	1,51,60	2,16,67	2,51,70	2,83,92	2,21,00	2,21,82
10. Loans for the purposes of Co-operative Societies Act ..	18,70	95	1,00	63	52,40	52,65	2,00	2,68
11. Loans to Co-operative Societies for construction of godowns and warehouses.	1,65	29	3,00	25	1,80	32	1,50	32
12. Loans to Co-operative Societies in connection with Housing Programme.	23,12	1,00	30,00	15	40,00	1,96	42,00	3,00
13. Loans for Development of Fisheries.	4,71	2,62	4,00	2,00	4,00	2,00	4,00	3,00
14. Loans to other Small Industries.	6,54	47	10,00	1,50	6,00	1,60	10,00	2,88
15. Loans for establishment of grain depots.	1	29	20	27	20	29	20	26
16. Loans to subsidised Medical Practitioners.	..	..	3	..	5	..	5	..
17. Advances in connection with Rehabilitation of displaced persons.	49,10	2,73	70,80	4,03	42,80	4,03	1,00,30	4,03
18. Loans to Cottage Industries ..	3,84	76	10,00	1,67	6,00	1,67	7,20	2,24
19. Other Miscellaneous Loans ..	69,18	44,64	32,73	21,25	19,77	17,90	10,96	1,20
20. Advances to Sufferers on riots following the assasination of Mahatma Gandhi, riots in Godhra, advances to non agriculturists in Flood and storm striken areas ..	4,18	2,68	10	60	7,50	3,10	5,00	1,10
21. Loans to Co-operative Electric Supply Societies.	..	..	2,00	..	2,00	..	2,00	..
22. Loans for the establishment of Trading Estates.	..	..	3,00	..	3,00	..	3,00	..
Total ..	5,94,50	3,41,47	4,25,44	2,50,19	5,19,78	4,46,43	4,75,51	2,46,89

454 1. *Loans to Municipalities, district and other Local Fund Committees for Public Works.*—The provision of 6,34 in the 1951–52 revised estimate of advances is on account of 1,60 to Agricultural Produce Market Committees, 4,68, loan is to Municipalities and local bodies in merged areas of former Baroda State and 6 to Abu Municipality. The 1952–53 budget estimate under Advances is for an advance of 4,25 to Agricultural Produce Market Committees, 2,68 Municipalities and local bodies in merged areas of former Baroda State, 8,88 as loan to Nadiad Municipality and 10 to Borsad Mandla village Panchayat. The next year's budget estimate under recoveries include repayment of 95 by Municipalities and 13 by District Local Board, Agricultural Produce Market Committees etc.

2. *Advances to cultivators in connection with the scheme for the construction and Improvement of wells.*—The provision of 30,00 in the 1952–53 budget estimate is in respect of tagai advances to cultivators taking advantage of the scheme for construction of new wells and improvement of existing wells for the purpose of extending well irrigation to help the cultivation of food crops.

3. *Loans to cultivators, Co-operative Societies for organisation of Co-operative Better Farming Societies.*—The provision of 414 in 1952–53 budget estimate is made for Loans to Co-operative Societies, to assist them in financing the purchase and Sale of Manure, seed, agricultural implements etc. in connection with the Scheme regarding the organisation of Co-operative Farming Societies.

5. *Loans to Settlers in connection with the scheme of the Establishment of a Settlement Colony at Indoor or Hillur and Rampur.*—The decrease in the Revised estimate for 1951–52 is due to lesser demands from the Settlers of these Colonies and an increase in 1952–53 budget estimate is due to more demands anticipated.

6. *Loans to Co-operative Societies undertaking schemes of Lift Irrigation.*—The increase in advance in the 1952–53 budget estimate is due to the fact such Co-operative Societies are to play vital roll in, stepping up food production programme. The loans are therefore proposed to be sanctioned on a larger scale, during 1952–53.

7. *Loans to Bombay Housing Board.*—The decrease in advances in the revised estimate is due to less amounts required by the Bombay Housing Board for Housing constructions during the current financial year. The Bombay Housing Board was to repaying an amount of Rs. 72,23,000 in 1951–52 which includes Rs. 38,74,543 representing cost of tenements at Sholapur transferred to Police Department and Rs. 15,48,698 representing cost of tenements at Rakhial transferred to Police Department.

8. *Loans to Landholders and other Notabilities.*—The 1951–52 revised estimate includes advances to H. H. Sardar Begum of Balasinor. Increase in the revised estimate is due to recoveries from Thakore of Illol, Thakore of Vakhatpur and some other Notabilities. The budget estimate for 1952–53 includes recoveries from Sardar L. N. Heblikar Saranjam Estate at Hubli, Thakore of Illol, Thakore in Baroda of Vakhatpur and some other Notabilities of Baroda State.

9. *Loans to Cultivators.*—The increase in advances in 1951–52 revised estimate and 1952–53 budget estimate is due to larger demands for tagai advances from cultivators. Tagai advances on Liberal basis are granted in North Gujarat due to scarcity condition. More recoveries of Tagai advances are expected from the cultivators in the next year.

10. *Loans for the purposes of Co-operative Societies Act.*—The increase in the 1951–52 revised estimates under advances is on account of loan of Rs. 50 lakhs granted to Bombay Provincial Co-operative Banks. The estimate includes advances to Co-operative Societies for purchase of tractors. The estimate under recoveries during 1951–52 is based on the progress of actuals, and an amount of Rs. 50 lakhs is recoverable from the Bombay Provincial Co-operative Banks in the current year of provision of Rs. 2 lakhs in 1952–53 budget is made for advances to Co-operative Societies for purchase of tractors.

11. *Loans to Co-operative Societies for construction of godowns and warehouses.*—The decrease in the revised estimate for the year 1951–52 and the 1952–53 budget estimate is on account of less advances to Co-operative Societies for building ware-houses under the warehouses Act.

12. *Loans to Co-operative Societies in connection with the Housing Programme.*—The increase in the revised estimate is based on the progress of actuals. This includes the loans actually granted to the Co-operative Housing Societies in Bombay and Ahmedabad Districts. The increase in 1952–53 budget estimates is due to more demands from such Co-operative Housing Societies. This includes a provision of 20,00 for granting loans to fresh applicants.

14. *Loans to other Small Industries.*—The decrease in 1951–52 revised estimate under advances is due to lesser demand for loans under State Aid to Industries Rules.

17. *Advances in connction with relief and Rehabilitation of displaced persons.*—The decrease in advances in 1951–52 revised estimate is on account of a less demand from displaced persons for loans for starting businesses, industries, arts, Crafts, etc. The increase in advances in 1952–53 budget estimate is mainly due to larger provision for grant of housing loans as it is expected that with the decision to pursue the various housing schemes for displaced persons vigorously more loans for housing reconstruction will have to be granted. The loans will be given from the advances to be granted by the Government of India to this Government for the purpose.

18. *Loans to Cottage Industries.*—The decrease in 1951–52 revised estimate and 1952–53 budget estimates is on account of lesser demands from trained artisans for the purchase of tools and appliances through Co-operative Societies of artisans.

19. *Other Miscellaneous Loans.*—In addition to several small advances, the revised estimate for 1951–52 includes following advances :—

1,00 Advances in connection with the scheme for cultivation of waste lands ;

1,90 Advances to Colonists in the Sarpada Forest Block of Rajpipla ;

3,00 Advances to Shri Shahu Chhatrapati Mills at Kolhapur ;

5,50 Loans for construction of houses to Backward Classes through the agency of Building Societies.

1,00 Loans to Sanchalaks of Sarvodaya Schemes.

The budget estimate for 1952–53 under Advances includes a provision of 1,00 for Scheme for Conversion of night soil into manure, 1,00 for cultivation of Waste lands, 1,00 for Housing Societies in flood stricken areas of Ahmednagar and 2,00 to Sanchalaks of Sarvodaya Scheme.

20. The increase in 1951–52 revised estimates under recoveries and advances are based on the progress of actuals.

21. In accordance with the recommendations made by the State Co-operative Council, it is proposed to grant during 1951–52 and 1952–53 loans to some of the Electric Supply Societies registered under the Bombay Co-operative Societies Act, 1925.

22. In accordance with the Industrial policy of the Government, it is proposed to assist in the Establishment of Trading Estates in this State. The idea behind the scheme is to enable the private parties to acquire and develop certain sites to make them suitable for location of Industries. The provision in 1951–52 revised estimate and 1952–53 budget estimate is on account of loans to parties undertaking schemes of the above nature.

455. Total loans outstanding excluding loans granted to Bombay Presidency Corporation and Government servants.

	Accounts, 1950–51.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.	Pages 107 and 801, Civil Budget Estimates.
Opening balance of loans outstanding	14,64,57	17,17,60	17,90,95	
Advances	5,94,50	5,19,78	4,75,51	
Total ..	20,59,07	22,37,38	22,66,46	
Recoveries	3,41,47	4,46,43	2,46,89	
Closing Balance of Loans Outstanding	17,17,60	17,90,95	20,19,57	

REMITTANCES.

Receipts.

Page 111, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(*a*) Other Local remittances Cash remittances and adjustments between Officers rendering account to the same Accountant General	1,30,78,77	1,20,00,00	1,40,00,00	1,40,00,00
(*b*) Remittances by Bills	.....	.....	.....	.....
(*c*) Adjustment account between Central and State Governments	2,20,05	2,00,00	4,00,00	4,00,00
(*d*) Adjustment Account with Railways	18,98	50,00	16,00	16,00
(*e*) Inter-State Suspense Account	8,81	30,00	20,00	20,00
(*f*) Reserve Bank of India Remittances	64,83,37	60,00,00	70,00,00	70,00,00
Total ...	1,98,09,98	1,83,70,00	2,14,36,00	2,14,36,00

Disbursements.

Page 981, Civil Budget Estimates.

—	Accounts, 1950–51.	Budget Estimate, 1951–52.	Revised Estimate, 1951–52.	Budget Estimate, 1952–53.
(*a*) Other local remittances Cash remittances and adjustments between officers rendering account to the same Accountant General	1,30,53,28	1,20,00,00	1,40,00,00	1,40,00,00
(*b*) Adjustment account between Central and State Governments	1,62,86	3,00,00	4,00,00	4,00,00
(*c*) Adjusting account with Railways	11,99	50,00	16,00	16,00
(*d*) Inter-State Suspense Account	8,79	30,00	20,00	20,00
(*e*) Reserve Bank of India Remittances	63,70,69	60,00,00	70,00,00	70,00,00
Total ...	1,96,07,61	1,83,80,00	2,14,36,00	2,14,36,00

456. The estimates under this, both on the receipts and disbursements sides, are framed on the basis of actuals.

Item (*a*) relates to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works Officers and Miscellaneous remittances.

Items (*b*) and (*d*) are intended for recording remittance transactions on behalf of Central and other State Governments.

Item (*c*) has been opended with a view to recording the transactions of the Railway Department separately from other transactions of the Central Government. Prior to the 1st April 1939 these transactions were adjusted under the head " Adjusting account between Central and State Governments ".

Transactions relating to supply bills—local and foreign—and remittance transfer-receipts were being recorded under item (*e*).

457. The net transactions under this head are shown in the following statement :—

—	Accounts, 1950–51.	Revised Estimates, 1951–52.	Budget Estimates, 1952–53.
Opening balances	—79,39	1,22,98	1,22,98
Receipts	1,98,09,98	2,14,36,00	2,14,36,00
Total ...	1,97,30,59	2,15,58,98	2,15,58,98
Disbursements	1,96,07,61	2,14,36,00	2,14,36,00
Closing balances	1,22,98	1,22,98	1,22,98

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